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PREFACE

ARABIC PAPYRI

II

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BY

ADOLF GROHMANN PH. D.

PROFESSOR OF SEMITIC LANGUAGES AND HISTORY
OF ORIENTAL CULTURE IN THE GERMAN UNIVERSITY OF PRAGUE

VOLUME III

ADMINISTRATIVE TEXTS

with a contribution by

CARL SCHMIDT, D. D.

Professor of Theology in the University of Berlin

WITH TWENTY-FOUR PLATES

CAIRO

EGYPTIAN LIBRARY PRESS

1938

ARABIC PAPYRI

IN THE

EGYPTIAN LIBRARY

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VOLUME III

ADMINISTRATIVE TEXTS

WITH A GLOSSARY

EDITED BY

DR. H. SCHUBERT

WITH TWENTY-FOUR PLATES

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PREFACE

The present and succeeding volumes (III and IV) deal solely with texts relating to the administration of Egypt in the first four centuries of the Hīgra. Though the title of the book restricts us to the Arabic or at most bilingual texts, still a purely Greek (n° 200) and three purely Coptic texts (n° 164-166) have been included, as they resulted from the Arabic administration of Egypt and are to be found in the Papyrus Collection of the Egyptian Library. Furthermore, these documents possess a certain interest as belonging to the famous "Aphrodito-find". Since similar texts have already been published by Dr. W. E. CRUM in *P. Lond.* IV, the editor feels that these texts should be made available as soon as possible, especially as he has had the opportunity of consulting such authorities as Dr. W. E. CRUM and Prof. C. SCHMIDT. It is further due to the helpfulness of the latter that the most interesting and valuable trilingual document n° 167 — no doubt the most prominent piece in the whole Collection — can be published (cf. p. 68 f.).

As to the method in publishing and the measurements of the papyri see the remarks in the Preface to vol. II, p. v. Indices will be given at the end of the fourth volume containing another collection of some seventy administrative texts, which it is hoped will be published during the year 1938.

It remains to express my gratitude to all those who have given assistance in preparing the present volume. Acknowledgment must first of all be made again of the kindly interest of His Excellency the then Minister of Education, ALY ZAKI EL-ORABI PASHA, as well as of his Excellency the present Minister of Education, MUHAMMAD BAHI ED DINE BARAKAT PACHA, to whose kind help and courtesy I owe so much. My best thanks are further due to Professor Dr. MANSOUR FAHMY BEY, Director General of the Egyptian Library, as also to his staff, for the interest in the work and the facilities granted in the use of the Collections of the Egyptian Library. For the careful execution of the technical details of the printing of the text and the plates I am indebted to the Press of the Egyptian Library and the Survey Department at Gizah respectively.

Professor C. SCHMIDT has not only given valuable help in editing the Coptic texts n° 164-167, but has also carefully read through all proofs of these texts. Furthermore Dr. W. E. CRUM and O. GUÉRAUD helped in reading the important but not easy text n° 167 for the Coptic and Greek portions respectively. The edition has profited not a little from their suggestions and criticisms. Professor Dr. A. JEFFERY of the School of Oriental Studies in Cairo, has again, in spite of his temporary sojourn in U.S. A., found time to read at least the earlier proof-sheets which have also been revised by Miss W. E. W. MITCHELL. Dr. H. IBSCHER was kind enough to restore the originals of n°s 170 f., 173. Help given on single points by various scholars is acknowledged in the body of the volume or the annotations.

Leitmeritz, March 31, 1938.

A. GROHMANN

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ADDITIONAL LIST OF ABBREVIATIONS

(cf. vol. I, pp. XIII-XV)

- P. Cair. Masp.** = *Papyrus Grecs d'époque byzantine* par M. JEAN MASPERO, I-III, *Catalogue Générale des antiquités égyptiennes du Musée du Caire*, Le Caire, 1911-1916.
- P. Cornell** = *Greek Papyri in the Library of Cornell University*, edited with translations and notes by WILLIAM LINN WESTERMANN and CHARLES J. KRAEMER with nineteen plates, New York, 1926.
- P. Giss.** = Papyri in the collection of the University Library, Giessen.
- P. Jand.** = Papyri in the collection of Karl Reinhold and Johann Ferdinand Janda, Giessen.
- P. Lond. BM. Or.** = Papyri in the collection of the Department of Oriental printed Books and Manuscripts of the British Museum, London.
- P. Oxon. Bodl.** = Papyri in the collection of the Bodleian Library, Oxford.
- P. Princ. Univ.** = *Papyri in the Princeton University Collections* edited by AZZAN CHESTER JOHNSON and H. BARTLETT VAN HOESSEN, Baltimore, 1931, the *John Hopkins University Studies in Archaeology* n° 10 edited by DAVID M. ROBINSON.
- P. Ryl.** = *Catalogue of the Greek Papyri in the John Rylands Library Manchester* vol. II *Documents of the Ptolemaic and Roman periods* (Nos. 62-456) edited by J. DE M. JOHNSON VICTOR MARTIN and A. S. HUNT, with twenty-three plates, Manchester, 1915.
- P. Ryl. Arab.** = *Catalogue of Arabic Papyri in the John Rylands Library Manchester* by D. S. MARGOLIOUTH, with forty plates, Manchester, 1933.
- P. Tebt.** = *The Tebtunis Papyri*, Part I, edited by B. P. GRENFELL, A. S. HUNT and J. G. SMYGLY, with nine plates, London, 1902. *University of California Publications Graeco-Roman Archaeology*, volume I.

III

ADMINISTRATIVE TEXTS

A

Letters and documents from and to the Governor

a

Letters from the Governor to the Pagarch

Admonition addressed to Basil about his duties and instruction
to come to headquarters with his papers.

Inv. n° 341. Šawwâl, 91 A.H. (2nd August to 31st August, 710 A.D.).

Light-brown, fine papyrus. 74.7×21.1 cm. The letter is written by the scribe 'Umair on recto in black ink at right-angles to the horizontal fibres. Diacritical points are used sparingly. Words are freely divided at the end of a line. Verso blank. Three *selis*-joints are visible at a distance of 17.7, 41, and 64.1 cm respectively from the upper margin, the height of the two sheets of the roll being 25.2 and 25 cm respectively. The letter was folded parallel to the lines, the widths of the successive folds being: 1.7 + 1.6 + 1.5 + 1.5 + 1.7 + 2 + 2.1 + 2.2 + 2.3 + 2.3 + 2.5 + 2.6 + 2.6 + 2.7 + 2.7 + 2.8 + 2.9 + 3 + 2.9 + 3 + 3 + 3.2 + 3 + 3 + 3.3 + 3.2 + 3.4 + 3.2 + 2 cm. On the folded margin, below the text, a clay seal was originally affixed which unfortunately has disappeared.

Place of discovery Aphrodito-Jkôw.

With the exception of the beginning the letter is complete and in a very good state of preservation.

Published by C. H. BECKER, *NPAF* n° 1 (pp. 247-250.).

١ [ما تجمع]

٢ من هذه الابواب فاني

٣ ان اجد عندك الذي اريد من الا

٤ جرا وحسن [ا] جلب احسن اليك

٥ واصيبك بمعروف واشد

٦ ذلك امرك وعملك وانا ار

2. Ms. ماني . Only the foot of the second Alif in الابواب is preserved. — 3/4. Ms. الاجرا .

- ٧ جو ان شا الله ان يكون كذلك
 ٨ وان اجد عملي على غير ذلك
 ٩ فانما يجزى المر بعمله ثم < لا > تلم
 ١٠ الا نفسك ولا تتخون بعد الذي
 ١١ سميت لك من الاجل ولا اعرف
 ١٢ ما عجزت ولا قصرت ولا قد
 ١٣ مت الى وخلفك من المال شاي
 ١٤ فانه والله لا يفعل ذلك احد
 ١٥ الا عرف حين يقدم على انه
 ١٦ بئس ما صنع وبئس < ما > عمل واني لا
 ١٧ احب ان يرى احد في عملي
 ١٨ شاي يكرهه من ججز ولا تاخير
 ١٩ ولا ابطل فاني قد بعثتك حين
 ٢٠ بعثتك على عملي وانا ارجو
 ٢١ ان تكون عندك امانة وا
 ٢٢ جرا وتنفيذ العمل فكن عند
 ٢٣ احسن ظني بك فاني والله
 ٢٤ لان تكون محسنا بمجلا امينا

8. The Ms. clearly has *عن* but this must be a scribal error for *غير* the dot being misplaced. — 9. *لا* is omitted by inadvertence. — 10. Ms. *نفسك*, *تخون* is to be read *تخون* (*اتخون* being formed on analogy with *اتخذ* but not quoted in the dictionaries). — 13. As to the orthography of *شاي* instead of *شيا* see vol. I, p. 154. — 16. Presumably the scribe has omitted the second *ما* by inadvertence. — 21. Ms. *امانه*. — 22. In *تنفيذ* the accusative is erroneously used instead of the nominative. — 23. *بك* is dotted in the original. — 24. Ms. *محسنا*.

- ٢٥ موقرا احب الى واجب
 ٢٦ عندى من ان تكون على غير ذلك
 ٢٧ لا تعيين نفسك ولا تسيئ عملك
 ٢٨ واستعن بالله فانه من ينفذ
 ٢٩ الاصلاح ويرى الامانة
 ٣٠ يعنه الله ويصلح له عمله
 ٣١ ثم اقدم على بكل كتاب
 ٣٢ ترى انى سائل عنه من عمل
 ٣٣ ارضك وكتابها والسلم
 ٣٤ على من اتبع الهدى وكتب عمير
 ٣٥ فى شوال من سنة احدى وتسعين

L. S. O

1. [] what has been brought together
2. of these articles. But verily
3. if I find with thee what I should like to find respecting re-
4. gular remittance and satisfactory consignment, I shall do good unto thee
5. and do thee favour and strengthen
6. for thee thy business and thy administration, and I ho-
7. pe—please God—that it may be so.
8. But if I find thy administration otherwise, then
9. — as the man is only rewarded according to his works — blame
10. only thyself Do not remain in arrears after (the date) which

28. The reading ينفذ is not certain. The Dâl differs considerably from the form usually to be observed in the letter, the first three characters are thick and irregular. —

32. انى and عنه are dotted in the manuscript. — 35. من is pointed in the original.

11. I have named, and I do not wish to learn
12. of thy insufficiency or unpunctuality nor that thou comest
13. to me leaving any part of the (tax-)money behind.
14. For indeed, by God, nobody acts thus
15. without learning when he comes to me that
16. what he has done is wrong, and faulty the discharge of his official duties, and I should not
17. wish that anybody should see in thy administration
18. anything of which he disapproves: any insufficiency, withholding
19. or annulling. For when I sent thee
20. to thy post, it was with the expectation
21. that thou shoudest show trustworthiness,
22. efficiency and promptness in thy office. Mayest thou then be near to
23. the good opinion I would fain hold of thee. By God,
24. if thou actest well and honestly and art trustworthy
25. and estimable, then I should prefer that, and it would please me more
26. than if thou wert otherwise.
27. Do not burden thyself with ignominy nor corrupt thy administration,
28. and ask God's aid; for if anyone really
29. cares for the well being (of affairs) and shows trustworthiness,
30. God will also help him and further his work.
31. Then present thyself to me with any (account-)book
32. about which thou thinkest I might question thee respecting the administrative sphere
33. of thy country and of its clerks. And hail
34. to him who follows the guidance. And 'Umair has written (it)
35. in Šawwāl of the year ninety-one.

2. Professor BECKER suggests that **الابواب** possibly refers to the tax-payments in kind and money. If this expression can occasionally denote "chattels" in general – as BECKER has also translated it – his assumption is quite acceptable. We find **ابواب** in the sense illustrated by E. W. LANE, *An Arabic-English Lexicon*, p. 273 "class, category" in papyri in a good number of instances in connection with taxes and tax-payments. The commonest passage of this kind is represented by P. Berol. 15077₇ (فذلك ابواب المال), that, summarizing several taxes, no doubt means about the same as **ابواب الخراج** "categories of impost" in PER Inv. Ar. Pap. 3557₁ (وغير ذلك من ابواب الخراج) and P. Berol. 7905_{9f}. (BAU n° 6): ⁽¹⁾ بجميع الابواب [-(١٠)] لخراج سنة ٥٩٩٩, the general sense of "tax-categories" in PER Inv. Ar. Pap. 3084₆, 5999_{15, 23, 33}, PERF n° 892_{4f}. (الابواب $\sigma\upsilon\epsilon$), specified in the following line as $\sigma\upsilon\epsilon$ الخراج الضياع), PER Inv. Ar. Pap. 11051₆ (من الخراج والابواب) and in P. Ryl. Arab. II n° 7₄ (p. 17 : **الابواب** والضرائب).

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(Pl. II)

Concerning the dispatch of corn to the Capital

and the remittance of charges (*maks*).

Inv. n° 331 + P. Lond. Br. Mus. Or. 6231 (3). Rabî' I, 91 A.H. (7th January to 6th February, 710 A.D.).

Light-brown, fine papyrus. Two fragments: Inv. n° 331, 36.6 × 14.5 cm; P. Lond. Br. Mus. Or. 6231(3), 36.6 × 6.7 cm. The text of the letter is quite exceptionally written in black ink parallel to the vertical fibres, i.e. on verso; diacritical points, which in line 2 are in the form of small slanting lines, are but sparsely added. The recto is blank. The papyrus has been folded parallel to the lines from bottom to top, the widths of the successive folds being: 1.6 + 1.6 + 1.4 + 1.3 + 1.4 + 1.5 + 1.5 + 1.6 + 1.7 + 1.5 + 2 + 2.1 + 2.5 + 3 + 4 + 4 + 4.1 cm.

Place of discovery Aphrodito-Jkôw.

1. J. v. KARABACEK, *WZKM* XI (1897), p. 11 has rendered this passage "in Bezug auf sämtliche Kategorien".

The heading is lost. It should be noticed that P. Cair. B.É. Inv. n° 331 contains only two thirds of the lines, while a separate perforated strip of papyrus bearing the endings of these lines is preserved in the collection of the British Museum, Or. 6231 (3).

P. Or. 6231 (3) was published by C. H. BECKER, in *PAF* n° 7 (p. 83), who edited both the texts in *NPAF* n° 4 (pp. 255-257). The letter may be compared with *P. Heid.* III, n° 2 (pp. 63-67) with regard to the difficulties arising from a shortage of corn in the Capital.

Or. 6231 (3)	Inv. n° 331	
[الـ]		١
الفسطاط فاني قد وضعت		٢
عنهم مكسه فليبيعوه بالفسطا		٣
ط وعجل ذلك فاني قد		٤
خفت غلا الطعام بالفسطاط		٥
واني اذا وضعت للتجار مكسهم		٦
اصابوا ربحا حسنا و		٧
انما الحصاد ان شا الله في		٨
اربعين ليلة او قريب من		٩
ذلك فعجل ما كنت با		١٠
عب به من ذلك واكتب		١١
الى كيف فعلت في ذلك		١٢
وما بارضك من التجار		١٣
الذين يبيعون الطعام والسلم		١٤
على من اتبع الهدى وكتب		١٥
جرير في شهر ربيع الاول سنة احدى		١٦
وتسعين		١٧

1. Only a portion of the reverted Yâ of الى has survived. — 3. Ms. [بييعوه]. — 6. واني (pointed) is written on the margin; in اذا the point is placed on the right side of Dâl.

1. [] to
2. al-Fustât. I have forsooth already remitted
3. them the charges (*maks*) therefor (i.e. for the corn) and they may sell it at al-Fustât.
4. Do this quickly for I fear
5. a rise in the price of corn in al-Fustât.
6. For if I do not exact the charges in favour of the merchants
7. they obtain a good profit. And,
8. if it pleases God, the harvest will
9. take place in forty nights or thereabouts.
10. Therefore dispatch with all speed what thou hast
11. gathered in (?) thereof and write
12. me how thou hast managed matters thereanent,
13. and how many vendors
14. in corn there are in thy district. And hail
15. to him who follows the guidance. And Ġarîr
16. has written (it) in the month of Rabî' I of the year nine-
17. ty-one.

6. As to the *maks* see *P. Heid.* III, pp. 51ff.

According to the definition given to this *maks*⁽¹⁾ it is obviously a question of some kind of turn over tax which was imposed upon merchants trading in the markets of the pre-Muhammedan times. The expression was borrowed from the Aramaic מַכְסָּא (*Syriac maksô*)⁽²⁾ to be met with in a palmyrenian toll-tariff⁽³⁾, where it is used parallel with τέλος. We get more details respecting the amount of the *maks* imposed in Egypt at

1. Cf. ĠAWÂLÎQÎ, *Mu'arrab* ed. E. SACHAU (Leipzig, 1867), p. 66; AZ-ZAMAḤṢARÎ, *Asâs al-Balâġa*, II, p. 395f. especially IBN SÎDA in AL-MAQRÎZÎ, *Ḥiṭat*, II, p. 121₁₇:
والمكس دراهم كانت تؤخذ من بائع السلع في الاسواق في الجاهلية .

2. Cf. S. FRAENKEL, *Die aramäischen Fremdwörter im Arabischen* (Leiden, 1886), p. 283.

3. Cf. M. DE VOCUÉ, *Inscriptions palmyréniennes inédites*, *JA* VIII série tome II (Paris, 1883), p. 162 f. (§51).

the time of 'Umar II from ABÛ YÛSUF, *Kitâb al-Harâğ* (Bûlâq, 1302), p. 79₁₅ ff.⁽¹⁾. Muhammadans were charged 1 dînâr for every 40 dînârs and in the same proportion for all amounts from 20 dînârs onwards; members of the "people of protection" (أهل الذمة) paid the double of this amount, i.e. 1 dînâr for every 20 dînârs beginning with a turn over of 10 dînârs. It is not surprising to find the institution of the *maks* from the beginning of the Arab administration in Egypt⁽²⁾ when we consider that a very similar thing was practised in Greek and Roman times⁽³⁾.

But for Old-Cairo in particular the *maks* has a special significance in as much as the locality of the custom houses takes its name therefrom. The place in which the superintendent of the *maks* (صاحب المكس) discharged his offices was at the time of Arabic Conquest called Umm Dunain, which may be a corruption of the Coptic ΤΑΝΤΩΝΙΑC or ΤΑΝΤΩΝΗΜΟC⁽⁴⁾ but which afterwards became known as المكس or المقس. It was situated not far from the Ezbekîya, north of al-Fustât and south south east of Miniyat al-Aşbağ on the old bed of the Nile. Here there was without a doubt a trading centre for corn which is shown by the name of ميدان القمح (corn market) or ميدان الغلة which to the west on the outside of the bridge-gate (باب القنطرة) bordered direct on the *maks* and to the east on the Halîğ al-Qâhira.

1. Quoted by AL-MAQRÎZÎ, *Hiṭat*, II, p. 122₃₀₋₃₄.

2. Rabî'a b. Šuraḥbîl b. Ḥasana is given as the name of the superintendent of the *maks* under the governor 'Amr b. al-Âṣ in AL-MAQRÎZÎ, *Hiṭat*, II, p. 123₉₋₁₁; we find the name of Ruzaiq b. Ḥayyân in the town of Aila (which is preferable to the reading Obolla) under the Caliph 'Umar II.

3. Cf. U. WILCKEN, *Griechische Ostraka aus Aegypten und Nubien* I (Leipzig, 1899), p. 278 f. It is also to be noticed that ships coming from the Thebais had to pay a τελώνιον also at Hermopolitana Phylake (also known as Schedia or Thebana Phylake) which is to be found in Derwa Sarâb-amûn near Dêr Abû Sarâbâm on the boundaries of the Lower-Yotef nome; cf. G. MASPERO, *Notes au jour le jour* IV, *PSBA* XIV (1892), p. 196-200.

4. Cf. Tendûnyâs in JOHN OF NIKIU, *Chronique* ed. H. ZOTENBERG, pp. 320, 557, but perhaps Tendûninâs is to be read. See J. MASPERO - G. WIET, *Matériaux pour servir à la géographie de l'Égypte*, I, pp. 24 f., 196.

The freightages of corn unloaded at the Nile harbour took up the whole breadth of the Maks wharf as far as the Bridge-gate, and ships cast their line between the mosque of the Maks and Miniyat aš-Šairag, so that the whole shore was occupied by corn-bearing ships. This institution of the *maks* seems to have maintained itself for a long time; at any rate even at the time of Qalâwûn (715 A.H.) a *maks* for agricultural produce was still being collected, and it is not at all improbable that the ⁽¹⁾مكس ساحل الغلة mentioned in direct connection with the information given by AL-MAQRÎZÎ, *Hitat*, I, p. 88_{38f.} is identical with it. Subsequently *maks* came to be used as a general term for all illegal taxes and charges designated as مرافق and معاون (cf. S. DE SACY, *Second mémoire sur la nature et les révolutions du Droit de Propriété territoriale en Égypte*, p. 61; J. v. HAMMER, *Über die Länderverwaltung unter dem Chalifate* (Berlin, 1835), p. 191; A. S. TRITTON, *The Caliphs and their non-Muslim Subjects* (London, 1930), p. 218 ff.; *Islam* I [1910], p. 99f.).

As to the remittance of charges granted to the sellers with a view to increasing the offer of corn on the market, see *P. Heid.* III, p. 55f., AL-MAQRÎZÎ, *Hitat*, II, p. 121₃₅; A. S. TRITTON, *op. cit.*, p. 219.

148

(Pl. I)

Concerning arrears of Taxes.

Inv. n° 338.

90/91 A. H. (708-710 A. D.).

Light-brown, partially darker coloured, fine papyrus. 72.3 × 20.7 cm. The text of the letter is written on recto in black ink by the scribe Yazîd at right-angles to the horizontal fibres; diacritical points are but sparsely added. Words are freely divided at the end of a line; the verso is blank. Three *selis*-joints are visible at a distance of 10.6, 32.5 and 55 cm from the upper margin. The height of the two complete selides is 21.6 and 22.3 cm respectively. The letter was originally folded parallel and at right-angles to the lines, the widths of the successive folds being no longer recognizable with certainty.

1. S. DE SACY, *Troisième et dernier mémoire sur la nature et les révolutions du Droit de Propriété territoriale en Égypte*, p. 84 has rendered this term "taxe de mise à port des grains".

Place of discovery Aphrodito-Jkôw.

The heading is lost. With the exception of some gaps the letter is very well preserved. There is a broad margin upon the right side and a blank space, 7 cm high, below the last line.

Published by C. H. BECKER, *NPAF* n° 2 (pp. 250-253).

١ [بسم الله الرحمن الرحيم]

٢ [من قرة بن شريك الى بسيل ضحى]

٣ [اشقوه فاني احمد الله الذى]

٤ [لا اله الا هو]

٥ اما بعد فانك قد علمت

٦ الذى كتبت اليك به

٧ من جمع المال والذى

٨ قد حضر من عطا الجند

٩ وعيالهم وغزو السنا

١٠ س فاذا جاك

١١ كتبي هذا نفذ في جمع ا

١٢ لمال فان اهل الارض

١٣ قد حموا منذ أشهر ثم

١٤ عجل الى بما اجتمع

1-4. The supplement is given in conformity with *PAF* n° 2. — 5. فانك and بعد are thus dotted in the Ms. — 6. The upper parts of Alif, Lâ and Kâf of the first two words are destroyed. — 8. Ms. الجند .

١٥ عندك من المال

١٦ بالاول فالاول ولا

١٧ اعرفنك ما حسنتنا بما

١٨ قبلك فان اهل الارض

١٩ قد فرغوا من الحرثة و

٢٠ و صلحت افراطهم ^{عليها ما عليهم}

٢١ لبيع ما ازدوا منها

٢٢ فعجل عجل بما اجتمع

٢٣ عندك من المال فا

٢٤ نه لو قد قدم الى

٢٥ المال قد امرت

٢٦ للجند بعطائهم ان شا

٢٧ الله فلا تكونن اخر ا

٢٨ لعمال بعنا بما قبله

٢٩ ولا الومنتك في

٣٠ ذلك والسلم

٣١ على من اتبع الهدى

٣٢ وكتب يزيد يوم ا

٣٣ الجمعة

19. The head of و in فرغوا is destroyed. — 20. ^{عليها ما عليهم} (unpointed) is a later addition, apparently by another clerk, above the line. — 21. The clerk originally wrote من and then altered it to منها (unpointed).

1. [In the name of God, the Compassionate, the Merciful].
2. [From Qorra b. Šarīk to Basil, administrator]
3. [of Išqauh. I praise God, besides whom]
4. [there is no god].
5. As to the matter in hand: Verily thou knowest already
6. what I have written to thee
7. about gathering in the (tax-)money and (about that) which
8. is impending in respect to allowance to the troops
9. and their families and to the sending off of the men to the campaign.
10. Now, when this my letter
11. comes to thee, set thyself to collect
12. the money; for, indeed, the country folk
13. have been uneasy for months. Then
14. hasten to send me what has been gathered in
15. of the (tax-)money in thy part,
16. remittance upon remittance, and
17. I do not wish to learn that thou hast withheld from us whatsoever
18. is due from thee. For the country folk
19. have already finished the tilling and know what is due from them
20. and their surplus (of corn) is suitable
21. for sale in so far as they wish (to sell) thereof.
22. Now send with all speed what has been gathered in
23. of the (tax-)money in your part. For, indeed,
24. if the money has already
25. come to me, I should already have ordered,
26. please God, that the troops be paid their allowance.
27. But thou shouldest not be the last of the
28. administrators in respect to the sending of whatsoever is due
from him
29. and I do not wish to have to reproach thee about
30. that. And hail

31. to him who follows the guidance.

32. And Yazîd has written (it) on Fri-

33. day.

13. Of the group حوا C. H. BECKER remarks: "Unintelligible to me". I suggest حوا with reference to E. W. LANE, *An Arabic-English Lexicon*, p. 651 (حَمَى). Some support is lent to this reading by *P. Lond.* IV, n° 1380 (*Islam* II, [1911], p. 378) which runs partly thus: "it is to the advantage of the people of the district to pay their taxes zealously and not to leave them till they are straitened beyond their means and have difficulty in paying in full".

32. The scribe Yazîd has written also n° 151 and 158.

149

Concerning arrears of poll-tax.

Inv. n° 342.

90/91 A. H. (708 to 710 A. D.).

Light-brown, fine papyrus. 85.5 × 20.3 cm. The letter, from which 29 lines are preserved, was written in black ink on recto at right-angles to the horizontal fibres, diacritical points are occasionally added, Qâf has one point below. The back is blank. There are four *selis*-joints at a distance of 3.8, 27, 51 and 74.6 cm respectively from the upper margin. The papyrus was folded parallel to the lines from bottom to top, the widths of the successive 19 folds being: 1.6 + 1.6 + 2.3 + 2.4 + 3 + 3 + 3.3 + 3.6 + 4.1 + 4.5 + 4.6 + 4.8 + 5 + 5.1 + 5.3 + 5.4 + 5.5 + 5.7 + 5.6 + 6 cm.

Place of discovery Aphrodito-Jkôw.

The left margin is damaged in several places. The heading and the conclusion of the letter are lost.

Published by C. H. BECKER, *NPAF* n° 3 (pp. 253-255). Lines 10 to 19 had been reproduced by B. MORITZ in *Enzyklopädie des Islām*, I, pl. III.

The letter to Basil refers to arrears of *gizya*-payments which, in spite of a reminder addressed to him more than two months before, had not yet been remitted to the Central Treasury. Qorra admonishes Basil to send in future only full weight money and grants a pardon for his recent remissness.

- ١ الاجل اعاقبه اشد [١]
- ٢ لعقوبة واغرمه اثقل
- ٣ الغرامة ولا اخال ذا [ك]
- ٤ الا قد كان بلعك و
- ٥ بلغ اهل كورتك و
- ٦ لعمري حال الاجل منذ
- ٧ اكثر من شهرين وقد كتبت
- ٨ اليك قبل كتبي هذا امر
- ٩ ك ان تعجل الينا بما
- ١٠ قد جمعت من جزية كور [تك]
- ١١ وارت ان ارفق بهم واتجا
- ١٢ وز عنهم بما قد قبضت
- ١٣ منهم على نحو الذي ك [ا]
- ١٤ نوا يؤدون في بيت المال
- ١٥ كل سنة فلا اظن كتبي
- ١٦ هذا قادما عليك ان
- ١٧ كان فيك خير الا وقد
- ١٨ بعثت بالذي قد جمعت

1. Ms. الاجل , اعاقبه , اشد . — 5. كورته is dotted in the archetype. — 8. كتبي (written defectively) is fully dotted in the archetype. — 9. الينا is fully dotted. — 10. With the exception of the dots of Tâ and the upper part of Kâf the ending of كورتك is destroyed. — 11. وارت and بهم are dotted in the original. — 12. ورعهم and قبضت are pointed thus in the original. — 13. Only منهم bears a dot. — 14. The only word provided with dots is بيت . — 15. Ms. سنه , وكتبي . — 16. Ms. قادما عليك . — 18. Ms. جمعت , بد , بعث .

- ١٩ من جزية كورتك فاذا[ا]
 ٢٠ جاك كتبي هذا فلا ا
 ٢١ عرفن ما استوفيت من
 ٢٢ الجزية بعد الذى ترسل
 ٢٣ مما قد جمعت من الجزية[ية]
 ٢٤ دينرا ولا نصفها ولا ثلثا
 ٢٥ الا ما كان على وزن بيد[ت]
 ٢٦ المال ونفذت فى ذلك
 ٢٧ الى جسطل كورتك والى
 ٢٨ موازيت القـ[رة]ى فانك و
 ٢٩ اء [] لا [] ال []

1. the term, him will I punish with the severest
2. punishment and inflict upon him the heaviest
3. fine. And I do not imagine that this
4. has not come to thy knowledge nor
5. that it has come to the knowledge of the people of thy district. And
6. upon my life the term is now past by
7. more than two months, and I had written
8. to thee before this my letter commanding
9. that thou sendest to us with all speed that
10. thou hast already gathered in, of the gold-tax in thy district.
11. And I would fain act leniently towards them and treat

19. Only كورتك is pointed. — 23. Only Zây of الجزية bears a point. — 26. Tâ in نفذت seems to be corrected from م. It would seem that the scribe originally wrote هدم. — 27. Only جسطل is provided with a dot. — 29. The first letter is not certain. The curved line belonged probably to an 'Ain or to a Kâf.

12. them with indulgence in consideration of what thou hast already received
13. from them somewhat to the extent of what they
14. usually render every year to the treasury.
15. But I do not think that, with
16. this letter of mine before thee, thou-if
17. there be any good in thee-wouldest not have
18. dispatched what thou hadst already gathered in
19. of the gold-tax of thy district. Now whe[n]
20. this my letter comes to thee I
21. do not want to learn that thou hast received (any payment) of
22. the gold-tax after what thou hast to send
23. of that part of the gold-[tax] that thou hadst already gathered in
24. neither a dînâr nor one half (of a dînâr) nor a third (of a dînâr)
25. except according to Treasu[ry] weight.
26. And I have transmitted instructions thereabout
27. to the treasurer (*gustâl*) of thy district and to
28. the headmen of the villages; but if thou
29.

27. As to the function and title of the *gustâl*-written exceptionally with Ġim in the present letter-see A. GROHMANN, *Griechische und lateinische Verwaltungstermini im arabischen Ägypten*, p. 278 f.

28. For *mâzût*, which is taken from the Greek *μεζότερος* and corresponds to the *μεζων* or the *πρωτοχωμήτης* or *ἡγούμενος* (headman) of a village, see C. H. BECKER, *PAF* n° 26 (p. 76), *Historische Studien über das Londoner Aphroditowerk, Islam*, II (1911), p. 363 f., *P. Lond.* IV, pp. 15, 78, 435, 467, 581 f.

150

Concerning the enrolling of soldiers in the local lists (*kitba*).

Inv. n° 329. Rabî I, 90 A.H. (18th January to 17th February, 709 A.D.).

Light-brown, fine papyrus. 71 × 20.7 cm. The text is written by the hand of Walîd (?) in black ink at right angles to the horizontal fibres. Diacritical points are but sparingly added. Verso blank. Two *selis*-joints are visible at a distance of 14.7 and 37.3 cm respectively from the upper margin. The leaf was originally folded many times parallel to the lines, but the widths of the successive folds can no longer be made out with certainty.

Place of discovery Aphrodito-Jkôw.

The papyrus is in a very fragile and brittle condition, especially in the outer parts. The ends of the lines 2, 5, 9, 11-13, 16, 18, 20-22 are broken off, but besides this mutilation the leaf is perforated and badly worm-eaten.

Reproduced by B. MORITZ, *Ar. Pal.*, Pl. 102/3; lines 6-20 were edited by C. H. BECKER, *PAF* n° 12 (pp. 94-96).

- ١ بسم الله الرحمن الرحيم
- ٢ [م-] بن قرة بن شريك ال[ى]
- ٣ بسيل صاحب اشقوه
- ٤ [ف]انى احمد الله الذى
- ٥ لا اله الا [هو]
- ٦ اما بعد فان ناسا من الجند
- ٧ ذكروا لى كتبة [م-] بن [قرتهم]
- ٨ كانت تجرى عليهم منذ ار

6. بعد and الجند are undotted in the Ms. — 7. The left half of the line is much mutilated. The ة of كتبة is partially destroyed. Only the tail of Nûn and Mîm of من قريتهم are still preserved.

- ٩ بعين سنة ولم نجـ [د]
 ١٠ شى من الكتب فلا ادرى ما
 ١١ صدق ذلك من كذبه
 ١٢ فاذا جاك كتبى هذا
 ١٣ [فـ] لا [تقـ] د [مـ] ن قرية من كو [رتك]
 ١٤ الا سالت اهلـ [هـ] ا
 ١٥ عما فى قريتهم من تلك ا
 ١٦ لكتبة ولمن هى فاذا عدـ [مت]
 ١٧ ما فى كل قرية منها فارفع
 ١٨ الى كـ [تـ] اب ما و [جد]
 ١٩ ت من ذلك فى كل قرية
 ٢٠ [وتكتبين لكل] رجل كتابا سـ [اله]
 ٢١ [منـ] اى [و] كتب ولـ [يد]
 ٢٢ شهر ربيع الاول من سـ [منـ] ة
 تسعين ٢٣

9. Ms. بعين سنة . The end of the line has been supplied by C. H. BECKER
 [د] or ولم يحل لهم but neither Bâ nor Lâ will fit with the remnant of the
 letter following مح , which points rather to a Dâl. I cannot propose any feasible
 completion. — 11. BECKER reads [د] The first word of the line is
 plainly to be read صدق . The completion of the line is due to a suggestion from
 Professor A. JEFFERY. — 12. The top of the first final Alif is destroyed. —
 13. Only the top of Dâl is visible. — 14. The dots of سالت are in the Ms. —
 16. لكتبه is dotted thus in the original. — 18. The horizontal stroke of Ġim is par-
 tially preserved at the end of the line. — 20. The foot of the Alif in سـ [اله] is still
 visible. — 21. Of the clerk's name, only a circle and a piece of the upright stroke of
 Lâ (or Alif) is preserved, as also the tail of Wâw after [منـ] اى .

1. In the name of God, the Compassionate, the Merciful.
2. From Qorra b. Šarīk t[o]
3. Basil, administrator of Išqauh.
4. I praise God, be-
5. sides [whom] there is no god.
6. As to the matter in hand: men of the military force
7. mentioned to me a (certain) registration (*kitba*) practised [b]y their villages
8. on their behalf constantly for the past for-
9. ty years, though we did not find (?)
10. any of such documents. Therefore I cannot tell
11. the truth of this from the false.
12. Now when [this] my letter comes to thee
13. thou shouldest not [come] to any village of thy dis[trict]
14. without asking its people
15. about what there may be of this
16. registration (*kitba*) in their village, and in whose favour it is.
- And when thou knowest
17. what there is thereof in each village, submit
18. to me a report of what thee hast fou[nd]
19. thereof in each village,
20. and thou shalt write for each man such a certificate as he has applied for
21. [to] me. And Wa[līd(?)] wrote (it) [in]
22. the month of Rabī' I of the y[ea]r
23. ninety.

7. Professor BECKER (p. 95) recognized that the difficulty of the passage hinges upon the interpretation of the term *kitba*. He is of the opinion, certainly with reservations, that it is here a question of certain proceeds from land under the administration of the local authority, and which the soldiers had appropriated. BECKER seems to have been thinking of abuses such as are described by IBN AL-AṬĪR, *Kitāb al-Kāmil fī t-Ta'rīh*, ed.

C. TORNBURG, VIII, p. 342, as being practised to an alarming extent in the period of the Bûyides (cf. C. H. BECKER's essay *Steuerpacht und Lehenwesen, Islam* v, 1914, p. 88). I must admit that I have grave misgivings as to the correctness of this interpretation, especially when applied to the early times to which the document concerned takes us back; for it must have been made out about 50 A.H. The first cardinal question that arises, and which forms the starting point of our inquiry, is what soldiers were in the villages for. Immediately one thinks of the part that the *bucellarii*⁽¹⁾ played under the Byzantine administration. The armed men maintained by private landholders do not come into consideration here, although this cannot be said of those troops who were at the disposal of the local authorities and who were eventually – perhaps just about 50 A.H. – replaced by regular troops. Presumably such soldiers supported these local authorities in the capacity of a kind of village police force, and indeed had to cooperate in bringing in the taxes⁽²⁾, in return for which they had a right to certain benefits. The appointment of such soldiers no doubt took place in a way such as that of which we find an instance in one of Apion's letters⁽³⁾, where the appointing of two *bucellarii* by the *chartularii* and μετότεροι of the domain is mentioned, namely by enrolling them in a kind of pay-list. The conception that I present here seems to be supported by the signification of كُتِبَ, which is an infinitive of اكتب, quoted by E. W. LANE, *An Arabic-English Lexicon*, p. 2590, "he registered himself in the book of the Sultán's army-list or stipendiaries". The soldiers were, as I presume, enrolled in a list kept at the place in which they were stationed, and thereby their pay was assured.

The soldiers when making complaints to the Governor Qorra b. Šarík apparently refer to such lists, as the certificates confirming this enrolling and issued to the soldiers had disappeared. Basil was to search in the villages for what remained of these lists and to ascertain on whose behalf they were, and was to issue similar certificates to the beneficiaries.

1. Cf. E. R. HARDY, *The Large Estates of Byzantine Egypt* (New York, 1931) pp. 60-67, 107.

2. *P. Ryl. Arab.* II n° 9 (p. 19f.) shows how necessary the protection of tax-officers by military support was, especially at times. As to the Greek and Roman period cf. U. WILCKEN, *Griechische Ostraka aus Ägypten und Nubien*, I, pp. 567f., 621.

3. E. R. HARDY, *op. cit.*, p. 62.

21. Walîd is one of the hitherto unknown secretaries of Qorra, who are mentioned only in the letters belonging to the Egyptian Library ; cf. remarks on n° 157₁₇, 159₁₈ (pp. 39, 43).

151

Concerning the fugitives.

Inv. n° 330. Ġumâdâ II, 91 A.H. (6th April to 5th May, 710 A.D.).

Light-brown papyrus. 42×21.6 cm. The text of the letter is written on recto in black ink by the hand of the scribe Yazîd, at right-angles to the horizontal fibres, diacritical points being added sparingly. The back is blank. There are two *selis*-joints, the first at a distance of 11.8 cm from the upper margin, the second at a distance of 7.8 cm from the lower margin. Below the last line there are 4.2 cm of blank margin. The papyrus was folded parallel to the lines and parallel to the side margin, the widths of the successive folds can not be clearly made out.

Place of discovery Aphrodito-Jkôw.

The first three lines of the letter are missing. Very well preserved.

Reproduced by B. MORITZ, *Ar. Pal.*, Pl. 105. Edited by C. H. BECKER, *NPAF* n° 5 (p. 257 f.). Lines 6–17 had been published in *PAF* n° 14 (p. 96 f.). C. H. BECKER wished to supply the lost heading by PSR 10 a, b (*P. Heid.* III, n° 12, p. 96 f. and Pl. IX, 2), but an examination of the handwriting shows conclusively that this other fragment does not belong to P. Cair. B.É. Inv. n° 330. Moreover the first line preserved of the Cairo papyrus shows part of the text which fragment PSR n° 10b contains also. Though I am not of the opinion that even PSR 10 a and b belong to one and the same sheet it is to be regarded as perfectly clear, that PSR 10 a has nothing to do with the present text even if C. H. BECKER supplied the correct wording of the lost portion of the text.

As to the subject of the present letter see H. I. BELL, *The Aphrodito papyri*, *JHS* xxviii (1908), pp. 107–112, *P. Lond.* IV, p. xl f.

١ [بسم الله الرحمن الرحيم]

٢ [من قرة بن شريك]

- ٣ [إلى] بسيل صحه ب [اشقوه فاني ا]
 ٤ حمد الله الذي لا [اله الا]
 ٥ هو
 ٦ اما بعد فان هشام بن عمه [ر]
 ٧ كتب الى يذكر
 ٨ جالية له بارضك
 ٩ وقد تقدمت ال[ى]
 ١٠ العمال وكتبت اليهم
 ١١ الا يور جاليا فاذا
 ١٢ جاك كتبي هذا
 ١٣ فادفع اليه ما كان
 ١٤ له بارضك من جاليته
 ١٥ ولا اعرفن ما رددت
 ١٦ رسله او كتب الى
 ١٧ يشتيك والسلم
 ١٨ على من اتبع الهدى وكتب
 ١٩ يزيد في جمادى الاخره
 ٢٠ سنة احدى وتسعين

3. The horizontal line at the beginning possibly belongs to a revered final Yâ. Of اشقوه the foot of the Alif and traces of Sîn are preserved. — 6. Only Nûn in فان is provided with a dot. — 15. In اعرفن only Nûn is dotted. — 17. Ms. شتيك (in Sîn the points are placed side by side one over each apex). — 20. Only Nûn is pointed in سنة .

1. [In the name of God, the Compassionate, the Merciful.]
2. [From Qorra b. Šarîk]
3. [t]o [Basil, administra]tor [of Isqauh. I]
4. praise God, besides whom there is no
5. god.
6. As to the rest: Hišâm b. 'Uma[r]
7. has written to me mentioning
8. fugitives of his in thy district.
9. And I had already applied t[o]
10. the administrators and had written to them (to tell them)
11. not to give refuge to a fugitive. Therefore, when
12. this my letter reaches thee
13. give back to him what
14. fugitives are his in thy district,
15. and I do not wish to hear again that thou sendest back
16. his messengers, or that he write
17. his complaints about thee to me. And hail
18. to him who follows the guidance. And Yazîd
19. has written (it) in Ġumâdâ II
20. of the year ninety-one.

6. Hišâm b. 'Umar, who apparently was administrator (عامل = *πάγαραχος*) of one of the neighbouring districts, is also mentioned in the address on the back of the fragmentary letter *P. Heid.* III, n° 12 (p. 96f.).

19. For the scribe Yazîd cf. n° 148₃₂ (p. 15), 158₂₀ (p. 41).

152

(Pl. III)

Reclamation respecting a fugitive and his fine.

Inv. n° 340. Rabî' I (or II), 90 A. H. (18th January to 17th February,
or 17th February to 18th March, 709 A. D.).

Light-brown, fine papyrus. 35.5×16.6 cm. The letter is written on recto in black ink at right-angles to the horizontal fibres. Diacritical

points are but sparingly added. Verso blank. A *selis*-joint is visible at a distance of 3.9 cm from the upper margin. The leaf has been folded from bottom to top parallel to the lines, the widths of the successive folds being: 1.2 + 1.2 + 1 + 1.1 + 1.3 + 1.3 + 1.4 + 1.6 + 1.7 + 2.1 + 2.3 + 2.4 + 2.5 + 2.7 + 2.8 + 2.8 + 3 + 3 cm.

Place of discovery Aphrodito-Jkôw.

The heading and the endings of the lines are lost. There is a small margin at the right side and a blank space, 4.8 cm wide, below the last line.

Published by C. H. BECKER, *NPAF* n° 10 (p. 263).

- ١ ثلث [دينار]
- ٢ حان من رسولك []
- ٣ كتبت الى أنك قد [ارسلت]
- ٤ الى بالنبطي السو []
- ٥ الذي فرو وبالارب [عة ا]
- ٦ لدنير وثلث [الدينير]
- ٧ غرمته واني لم ا []
- ٨ فان لم يك قدم ا [الى]
- ٩ وبما غرمته و [ا] لسلم []
- ١٠ على من اتبع ا [لهدي]
- ١١ وكتب مـ [محمد بن]
- ١٢ عقبه في شهر ربيع ا []
- ١٣ من سنة تسعين []

2. BECKER reads حان , but there is plainly an apex between Alif and Hâ. The upper parts of Lâ and Kâf are destroyed. — 3. انك is dotted in the Ms. — 5. The first Bâ in [م]ة and فر are provided with dots. — 7. Ms. عرته. — 10. The end of the reverted Yâ is preserved.

1. one third (?) []
 2. of the part of your messenger []
 3. Thou writest unto me that thou hast already [sent]
 4. the peasant [] to me
 5. who had flown, as also the fou[r]
 6. dînârs and a third [of a dînâr] with which
 7. thou hast fined him. But I have not []
 8. for he has not yet presented himself to [me]
 9. nor has he rendered (the sum) with which thou hast fined him.
- And [hail]
10. to him who follows the [guidance],
 11. and Mu[hammad b.]
 12. 'Uqba has written (it) in the month of Rabî' []
 13. of the year ninety.

153

Concerning the fining of some villages.

Inv. n° 328. Rabî' I, 91 A. H. (7th January to 6th February, 710 A. D.).

Light-brown, fine papyrus. 48.2×20.3 cm. The letter, of which 16 lines are preserved, is written on recto by the scribe Muslim in black ink at right-angles to the horizontal fibres. Diacritical points are but sparsely added, words are freely divided at the end of a line. Verso blank. Two *selis*-joints are visible at a distance of 2.2 cm from the upper margin and of 22 cm from the lower margin. The letter has six folds in the length (viz. 2+4+5.3+3.7+4+1 cm), and twenty-five in the width (viz. 0.6+1+1.1+1.3+1.5+1.6+1.5+1.7+1.6+1.7+1.8+1.8+1.9+1.9+2+2+2.2+2.3+2.3+2.6+2.7+2.5+2.5+2.4+2.4 cm from bottom to top).

Place of discovery Aphrodito-Jkôw.

The papyrus is, owing to the folding, brittle and perforated. The heading is lost. There is a small margin upon the left side and a broader upon the right side. There is a blank space, 4 cm high, below the last line.

Reproduced by B. MORITZ, *Ar. Pal.*, Pl. 104; partially translated by C. H. BECKER, *PAF* n° 13 (p. 96); lines 4-19 are published in *NPAF* n° 6 (p. 258 f.)

- ١ [بسم الله الرحمن الرحيم]
- ٢ [من قرة بن شريك الى بسيل]
- ٣ [صحب اشقوه فاني احمد]
- ٤ [الله الذي [لا] [ا] له الا]
- ٥ هو اما بعد فان ا
- ٦ لقاسم بن سيار صا
- ٧ حب البريد ذكر لي
- ٨ انك اخذت قر
- ٩ ا في ارضك بالذي
- ١٠ عليهم من الجزية فاذا
- ١١ جاك كتبي هذا
- ١٢ فلا تعترضن احدا
- ١٣ منهم بشاي حتى احدث
- ١٤ اليك فيهم ان شا
- ١٥ الله و السلم
- ١٦ على من اتبع
- ١٧ الهدى وكتب مسلم
- ١٨ في شهر ربيع الأول
- ١٩ سنة احدى وتسعين

3. Only the bottoms of Alif, Mîm and Dâl of the last word are visible. — 4. The foot of the first Lâm-Alif is preserved. — 5/6. The remnants of letters at the beginning of the line do not suit الوليد, suggested by BECKER. The name is surely to be read القاسم بن سيار, the Greek form thereof (Αλκασιμ υιος Σασιασ) occurring in *P. Lond.* IV, n° 1347. He was postmaster of Munachte. — 13. Šîn in بشاي (cf. vol. I, p. 154) is dotted in the original.

1. [In the name of God, the Compassionate, the Merciful.]
2. [From Qorra b. Šarîk to Basil]
3. [administrator of Işqauh. I praise]
4. God, besides whom there is no
5. god. As to the matter in hand. A-
6. l-Qâsim b. Sayyâr, the post-
7. master, has mentioned to me
8. that thou hast fined some villages
9. in thy country on account of what is
10. due from them of the gold-tax. Now when
11. this my letter comes into thee,
12. do not bother any
13. of them on any account until I have talked
14. to thee about them, if God
15. will. And hail
16. to him who follows
17. the guidance. And Muslim has written (it)
18. in the month of Rabî' I
19. of the year ninety-one.

6. As to the postmasters, who were also charged with the control of the head officials in the Capital and the local cities, see *PAF* n° 13 (p. 96).

17. Possibly Muslim b. Lubnân, who occurs in *P. Heid.* III, n° 10_{11f.}, 11₈, *PAF* n° 1₁₄ and n° 154₂₁, 155_{19f.}, may be the same person as the Muslim mentioned here.

154

(Pl. IV)

Instruction concerning a claim for repayment of a debt.

Inv. n° 337. Šafar, 91 A. H. (9th December, 709 to 7th January, 710 A. D.).

Yellowish-brown, fine papyrus. 48.4 × 21.7 cm. The letter, of which 21 lines are preserved, is written by the clerk Muslim b. Lubnân on recto in black ink at right-angles to the horizontal fibres. Diacritical points are entirely wanting; words are freely divided at the end of a line. Verso blank. Two *selis*-joints are visible at a distance of 9 cm from the upper margin and of 15.6 cm from the lower margin. The letter was originally folded parallel to the lines from bottom to top, the widths of the successive folds being: 1.5 + 1.5 + 1.4 + 1.2 + 1.3 + 1.5 + 1.6 + 1.7 + 1.8 + 1.9 + 2.1 + 2.1 + 2.2 + 2.3 + 2.3 + 2.4 + 2.4 + 2.5 + 2.6 + 2.6 + 2.7 + 2.8 + 3 cm.

Place of discovery Aphrodito-Jkôw.

With the exception of the lost heading the letter is very well preserved.

Lines 4 to 23 are published by C.H. BECKER, *NPAF* n° 8 (pp. 260-62).

The letter may be compared with *PAF* n° 1, which deals with much the same subject.

- ١ [بسم الله الرحمن الرحيم]
- ٢ [من قسرة بن شريك]
- ٣ [ال]ى [ب] [سيل] [طرح] [ب] [ا] [شق] [و] [ه] فانى
- ٤ احمد الله الذى لا اله الا
- ٥ هو
- ٦ اما [ب] [د] فان مرقس بن [جريح]
- ٧ اخبرنى انه كان يسئل نبطيا

3. The upstrokes of Alif and Lâm are broken off, of بسل only Bâ, the first apex of Sîn and the bend of Lâm survives, Šâd of صحب is only faintly visible. —
6. The patronymic of Morqos is supplemented from *PAF* n° 1.

٨ من ا[ه]ل كورتك ثلثة

٩ وعشرين دينرا وثلث دنير

١٠ فيزعم ان النبطي مات

١١ وانه اخذ ماله نبطي من

١٢ اهل قريته وغلبه على

١٣ حقه فاذا جاك كتي هذا

١٤ فان اقام الب[ين]ة على ما اخبر

١٥ نى فانظر من اخذ ماله

١٦ فعليه دينه ولا يظلمن عبد

١٧ ك الا ان يكون شانه

١٨ غير ذلك فتكتب

١٩ الى به ولا [ت]كتب الا

٢٠ بحق والسلم على من اتبع ا

٢١ لهدى وكتب مسلم بن لبنن و

٢٢ نسخ الصلت في صفر سنة

٢٣ احدى وتسع[مين]

1. [In the name of God, the Compassionate, the Merciful.]

2. [From Qorra b. Šarîk]

3. to Ba[si]l, ad[mini]strator of [I]šqa[u]h. I

4. praise God, besides whom there is no

5. god.

6. As to the matter in hand. Mark (Morqos) son of [George (Ġuraïğ)]

7. has informed me that he has to demand of a peasant

8. Only the lower part of medial Hâ survives in اهل .

8. from among the people of thy district three
9. and twenty dînârs and a third of a dînâr
10. and now he says that the peasant has died
11. and that there has appropriated his belongings
12. a peasant from among the people of his village, thus depriving him
13. (i. e. Mark) of his right. And so, when this my letter comes unto thee
14. and if he brings pr[oo]fs of what he has reported
15. to me, take steps to ascertain who has taken his belongings,
16. and he shall pay his (i. e. the dead peasant's) debt; and to thy servant must no wrong
17. be done save that his matter be
18. otherwise. So write
19. to me about it, and thou shalt write nothing but
20. the truth. And hail to him who follows the
21. guidance. And Muslim b. Lubnân has written (it) and
22. aṣ-Ṣalt has copied (it) in Ṣafar of the year
23. nine[ty]-one.

6. Mark, son of George, is to be met with also in *PAF* n° 1₄ but his identification with the person mentioned in *P. Lond.* IV, n° 1430₁₁₄, 1461₄₅ suggested by C. H. BECKER becomes very doubtful; at any rate the Μάρκος Γεωργίου of *P. Lond.* IV, n° 1461₄₅ resided in the pagarchy of Hypsele and has, therefore, nothing to do with the man mentioned here.

7. نبطى which occurs fairly often in the Qorra-papyri means "peasant" and generally "inhabitant" as already C. H. BECKER, *PAF*, p. 74 had observed. Cf. J. WELLHAUSEN, *Skizzen und Vorarbeiten* IV (Berlin, 1889), p. 108, and note 3; IBN 'ABD AL-ḤAKAM, *Kitâb futûḥ Miṣr wa-ahbârihâ* ed. CH. C. TORREY (New Haven, 1922), p. 87₈. Besides n° 158₂, *PAF* n° 1₆, 2₁₃, 8_{3, 6}, *NPAF* n° 8₅, sf., 9₅, 10₄, *P. Cair. B.É. Inv.* n° 99₉, نبطى is found also in a Fayyûm-papyrus translated by E. T. ROGERS in the *Academy* XVI (1879), p. 177 and in a papyrus reproduced by V. BEL-JAEV, *Arabskie papirusy, Vestnik akademii nauk SSSR* 1934, p. 74.

21. The scribe Muslim b. Lubnân has also written n° 153, 155, *PAF* n° 1, and *P. Heid.* III, n° 10 f. The reading of his patronymic is due to Prof. B. MORITZ.

22. It is very likely that the copier aṣ-Ṣalt mentioned here and in n° 155₁₉, may be the same as the aṣ-Ṣalt b. Mas'ûd named as copier in *PAF* n° 1₁₅, who wrote *PAF* n° 2 and *P. Heid.* III, n° 3 (designated here only by his *ism* الصلت).

155

(Pl. V)

Instruction concerning a claim for repayment of a debt.

Inv. n° 339. Ṣafar, 91 A.H. (9th December, 709 to 7th January, 710 A.D).

Light-brown, fine papyrus. 44.5 × 18.6 cm. The letter, of which 17 lines are preserved, is written by Muslim b. Lubnân in black ink on recto at right-angles to the horizontal fibres. Diacritical points are added sparingly, words are freely divided at the end of a line. Verso blank. Two *selis*-joints are visible at a distance of 12.6 cm from the upper margin and of 10.2 cm from the lower margin. The letter was originally folded parallel to the lines, but only a few folds are still recognizable.

Place of discovery Aphrodito-Jkôw.

With the exception of the lost heading the letter is very well preserved.

Lines 3-20 are published by C. H. BECKER, *NPAF* n° 9 (p. 262 f.).

١ [بسم الله الرحمن الرحيم]
 ٢ [من قرة بن شريك الى بسيل صحب [اشقوه]
 ٣ [فانى احمد الله [لذى
 ٤ [لا] اله الا هو

3. The bottoms of Lām and Dāl are visilbe.

- ٥ [١] ما بعد فان بقطر بن جمول
 ٦ [١] خبرني ان له احد
 ٧ [] عشر دينرا على نبطي من
 ٨ [١] هل كورتك
 ٩ [فيز] عم انه غلبه على
 ١٠ [-] حقه فاذا جاءك
 ١١ [=] كتي هذا فان اقام ا
 ١٢ [لب] نه على ما اخبرني
 ١٣ [فا] ستخرج له حقه ولا
 ١٤ [يظ] لمن عبدك الا
 ١٥ [ا] ن له شان غير ذلك
 ١٦ [فا] كتب الى به
 ١٧ [و] ال [س] ل [م] على من اتب [ع]
 ١٨ [ا] ل [ه] د [ي] وكتب م [س] لم [بن]
 ١٩ [لب] نن ونسخ الصلت
 ٢٠ [-] في صفر سنة احدى وتسعين [ن]

9. انه is dotted in the original. — 11. The right half of Kâf is destroyed. فان is dotted thus in the Ms. — 13. A piece of final Alif survives at the beginning of the line. — 14. Nûn of [يظ] is pointed. — 15. The foot of the first Alif is preserved. Ms. سان . — 16. Only به is pointed. — 17. The characters are mutilated by the decaying of the fibres but the text printed above is pretty certain. A piece of the head of Wâw seems to be there, Sîn, Bâ and the head of 'Ain are destroyed. C. H. BECKER has here and at the beginning of the following lines supplied [بحق] [ولا تكتب الا] but this is quite impossible. — 18. Only the tops of Lâm and Dâl are visible. — 20. Ms. سنة . The right half of the reverted final Yâ in في and the left side of the final Nûn are broken off.

1. [In the name of God, the Compassionate, the Merciful.]
2. [From Qorra b. Šarîk to Basil, administra]tor[of Išqauh].
3. [I praise G]od, [besides whom]
4. there is [no] god.
5. As to the matter in hand. Victor, son of Ġamûl,
6. has reported to me that he has a claim of
7. eleven dînârs against a peasant from among
8. the [pe]ople of thy district;
9. and now he says that he has deprived him
10. of his right. Now when there comes to thee
11. this letter of mine, if he brings
12. [proo]fs of what he has reported to me
13. procure him his right(s), and to thy
14. servant must no wrong be done, save
15. [th]at his matter be otherwise.
16. So write to me about it.
17. And [h]ail to him who foll[ows]
18. the [gui]ld[ance]. And Muslim [b.]
19. [Lub]nân has written (it), and aš-Šalt has copied (it)
20. i[n] Šafar of the year ninet[y]-one.

5. جمل corresponds to Greek Τζαμοῦλ, Σζαμοῦλ, Coptic ⲩⲁⲙⲟⲩⲗ, ⲕⲁⲙⲟⲩⲗ, ⲩⲁⲙⲟⲩⲗ (cf. F. PREISIGKE, *Namenbuch*, col. 433; G. HEUSER, *Die Personennamen der Kopten*, I, p. 21, 33; *BKU* n° 147₂). A ⲕⲓⲣⲧⲱⲡ son of ⲩⲁⲙⲟⲩⲗ (ⲕⲓⲣⲧⲱⲡ ⲩⲁⲙⲟⲩⲗ) occurs several times in the Qorra-papyri (*P. Lond.* IV, n° 1430₁₇, 1432₁₀, 1620); perhaps he is the person meant.

18-19. As to the persons mentioned here see remarks on n° 154_{21f.} (p. 33).

156

(Pl. VI)

Inv. n° 332. Rabî' I, 90 A.H. (18th January to 17th February, 709 A.D.).

Brown, in several places darker coloured, fine papyrus. The letter consists of two fragments, measuring 36.3×13 cm and 33.5×7.3 cm respectively, put together from several smaller pieces and pasted on linen. The text is written in black ink on recto at right-angles to the horizontal fibres; diacritical points occur sparingly. A *selis*-joint is visible at a distance of 19.2 cm from the upper margin. The papyrus was folded parallel to the lines, the widths of the successive folds being: $1.1 + 1.3 + 1.2 + 1.1 + 1.1 + 1.2 + 1.3 + 1.4 + 1.3 + 1.5 + 1.5 + 1.4 + 1.5 + 1.6 + 2.2 + 2.1 + 1.7 + 1.6 + 1.4 + 1.5 + 2 + 1.8 + 2 + 1$ cm.

There is a blank space, 4.2 cm wide, below the text. The lower margin bears a clay seal showing a bird, before which is a star.

Place of discovery Aphrodito-Jkôw.

Much mutilated, especially in the middle and on the left side. The endings of the lines, consisting of 1-3 letters, are entirely lost, but as the spacing of letters is irregular, the exact number of the letters lost between the two fragments cannot be determined; some three or four letters may be missing.

The text of the letter has been published by C. H. BECKER, *NPAF* n° 11 (p. 264). BECKER, who has rightly supposed that the left fragment should be shifted one line down, has expressed doubts as to these two fragments belonging together at all. After close examination, however, I am bound to conclude that they do belong together. Although only a few characters are wanting to connect the two fragments, as is seen from the last four lines which can be supplemented with certainty, the gist of the letter still remains vague, as just those parts essential to the sense are wanting. I, therefore, abstain from giving any translation of the individual words. Presumably it is a question of a trespass for which a fine is threatened.

- ١ [] — []
 ٢ [] بلغ لك من []
 ٣ لا [] لا اعرفن ما ا []
 ٤ ثم [] بدا بعد كتبي هـ [] ا []
 ٥ لك [] في نفسك حاجة []
 ٦ وا [] الله ما ا هـ []
 ٧ حا [] لا منهم بشي []
 ٨ منك [] به غرامة []
 ٩ فمن [] اخذ ذ [] لك منهم فا []
 ١٠ [] حن [] ا [] والسلم [] على []
 ١١ من ا [] تبع ا [] لهدى [] و []
 ١٢ كتب [] عبد الله في
 ١٣ شهر [] ربيع الاول م [] سنة
 ١٤ تـ [] عـ
- L. S. O

1. [] ... []
 2. [] has reached you from []
 3. [] I do not wish to learn that... []
 4. [] after this my letter
 5. to you [..... if] you need anything yourself,
 6. by God []
 7. [] of them anything
 8. from you [] a fine ;
 9. but whosoever [has] this [taken] from them, ... []

6. At the end of the line two apexes are visible. — 7. *منهم* and *بشي* are dotted thus in the archetype. — 11. Only the Alif and the horizontal stroke of the reverted *Yâ* is preserved of *الهدى* ,

10. [] [] and hail [to]
 11. him who follows the g[uidanc]e, [and]
 12. [ʿAb]dallâh has written (it) in
 13. the month of Rabîʿ I o[f the year]
 14. nin[e]ty

12. The scribe ʿAbdallâh has also written *P. Heid.* III, n° 4.

157

(Pl. VII)

Inv. n° 289. Rabîʿ I, 90 A.H. (18th January to 17th February, 709 A.D.).

Light-brown, fine papyrus. 52.2 × 7.2 cm. The letter, of which 19 lines are preserved, is written by the scribe Sirhân in black ink on recto at right-angles to the horizontal fibres. Diacritical points are occasionally added. Verso blank. Two *selis*-joints are visible at a distance of 14.1 and 37.2 cm from the upper margin. The letter was originally folded parallel to the lines from bottom to top, the widths of the successive folds being: 1.2 + 1.2 + 1.1 + 1.1 + 1.2 + 1.3 + 1.5 + 1.6 + 1.6 + 1.5 + 1.6 + 1.7 + 1.6 + 1.7 + 1.8 + 1.8 + 1.8 + 1.9 + 1.9 + 1.9 + 1.7 + 2 + 2.2 + 2.1 + 2.1 + 2.2 + 2.5 + 2.3 + 2.3 + 1.3 cm.

Place of discovery Aphrodito-Jkôw.

The long strip is from the middle of the letter, the heading of which is entirely lost. It is impossible to guess the subject of the letter without more data.

[	عليك	]	١
[	بذلك و	]	٢
[	من ذلك شـ	]	٣
[	بكتبي فيه دـ	]	٤
[	انك تاتي	]	٥

1. Only the base of ʿAin in عليك and the greater part of the *hasta* of Lâm are visible. — 2. Ms. بذلك (fully dotted); the Dal is a correction, apparently from هـ. — 3. Only من is pointed. — 5. A portion of the bend of the letter preceding انك (which is provided with a dot in the original) still remains.

- ٦ [] حين با []
 ٧ [] الحمد امر امرنى []
 ٨ [] الفاك []
 ٩ [] لم تبعث با []
 ١٠ [] فلا يصعن []
 ١١ [] ك حتى []
 ١٢ [] فا [] نى قد امر [] ت
 ١٣ [] ا [] لى الابد []
 ١٤ [] ل لك سـ []
 ١٥ [] ه و ا [] لسلم على []
 ١٦ [] من [] اتبع ا [] لهدى []
 ١٧ [] سـ [] رحان [] فى شهر []
 ١٨ [] ر [] بيع الاول سنة []
 ١٩ [] تسعين []

17. As to the name of the scribe see AD-DAHABÎ, *Muṣṭabih*, p. 261 annotation 3; J. J. HESS, *Beduinennamen aus Zentralarabien*, *SB Akad. Heidelberg* 1912, 19. Abhdlg., p. 28 f. The clerk of Qorra has not yet been observed elsewhere.

158

(Pl. VII).

Inv. n° 288. Šawwâl, 91 A.H. (2nd August to 31st August, 710 A.D.).

Light-brown, fine papyrus. 50.6×8.3 cm. The letter, of which 31 lines are preserved, is written by the scribe Yazîd in black ink on recto at right-angles to the horizontal fibres. Diacritical points occur

8. The Fâ is dotted in the Ms. — 12. Nûn is dotted in the original.

frequently, words are freely divided at the end of a line. Verso blank. Two *selis*-joints are visible at a distance of 14.1 and 40.3 cm from the upper margin. The letter was originally folded parallel to the lines, the widths of the successive folds being from bottom to top: 1.1+1.2+0.9+1+1.2+1.2+1.4+1.8+2+2+2+2.1+2.6+2.5+2.2+2.3+2.2+2.3+2.2+2.3+2.2+2.5+2.3+2.4+2.3+2.6 cm.

Place of discovery Aphrodito-Jkôw.

The heading is lost; more than half of the letter has disappeared from the left side. The right margin is much damaged. The extant portion of the letter is worm-eaten in several places.

The text is too mutilated to furnish any continuous sense.

١	فيربون لـ	[ا
٢	نباط في	[
٣	وان	[
٤	لاهل ا لارض	[
٥	معصية	[وا
٦	لله لا اء	[رفن ان
٧	مازوتا	[
٨	الباب	[
٩	نزعتة	[
١٠	يفعل	[
١١	انهبت	[
١٢	الربابا	[. . . .

1. Fully dotted in the Ms. Nûn is still faintly visible, perhaps it had been obliterated by the clerk. Only a portion of the reverted Yâ is preserved. — 2. Only نباط is provided with dots. — 3. Dotted in the Ms. — 7. Ms. ماروتا. — 8. Ms. الباب. — 9-11. The words are fully dotted in the Ms.

- [١٣ من العمال]
 [١٤ لا من هو]
 [١٥ ارضك]
 [١٦ فيها و]
 [١٧ شأى ا]
 [١٨ ذلك] والسلم
 [١٩ على من ا] تبع الهدى وكتب
 [٢٠ يزيد فى شو] ال من سنة
 [٢١ اح] دى وتسعين

2. For نبطى see n° 154, (p. 32).

17. As to the orthography of شأى cf. vol. I, p. 154.

20. The scribe Yazîd has also written n° 148 and 151.

159

Inv. n° 290. 91 A.H. (9th November, 709 to 29th October, 710 A.D.).

Light-brown, fine papyrus. 48.2×9.1 cm. The letter, of which 19 lines are preserved, is written by the scribe Hâlid on recto in black ink at right-angles to the horizontal fibres. Diacritical points are entirely wanting. Verso blank. Two *selis*-joints are visible at a distance of 10.8 and 32.7 cm from the upper margin. The letter was folded parallel to the lines, the widths of the successive folds being from bottom to top: $0.6 + 1.1 + 1.4 + 1.3 + 1.2 + 1.3 + 1.4 + 1.5 + 1.8 + 1.7 + 1.7 + 1.9 + 1.9 + 2 + 2 + 2 + 2.2 + 2.2 + 2.3 + 2.5 + 2.3 + 2.2 + 2.5 + 2.6 + 2 + 2.7 + 0.9$ cm.

Place of discovery Aphrodito-Jkôw.

The long strip is from the middle of the letter the heading of which is entirely lost. It is scarcely possible to extract a continuous sense from this fragment.

15-16. Dotted in the Ms. Only the head of the letter Wâw has survived.

١	[	سـ]
٢	[	ا	لله دـ
٣	[	فا ذا اـ	جاءكـ
٤	[	كتبي	هذا فلا
٥	[	ار	ضك اـ
٦	[	ا	هل الا
٧	[	ا	حد العـ
٨	[	اخذ هـ	اـ
٩	[	مـ	مدينة بسلا حدـ
١٠	[	فمن سا]
١١	[	فاو]
١٢	[	هـ وا]
١٣	[	لك و عـ	جـلـ
١٤	[	مـ	عجلـ
١٥	[	ـ	في كتبي
١٦	[	وا	السلم عـ
١٧	[	اتبـع	الهدى
١٨	[	خلد في]
١٩	[	سنة	احدى و تـ

3. Of Ġîm only a piece is preserved. — 4. The right half of Hâ is broken off. — 6. The right half of Hâ is broken off. — 9. The apex of Yâ is separated from the apex of medial Nûn in مدينة, but the word could hardly be read otherwise. — 11. There are vestiges of a letter at the beginning and the end of the line. — 16. A part of the bend of Yâ in على is still visible.

9. For بـسلا one might suggest an equation with Pesla (Pescla) situated near ed-Deir and originally belonging to the Lower-Yotef nome, but later to the Hermopolite nome. Cf. G. MASPERO, *Notes au jour le jour* IV (PSBA XIV, 1891/92), p. 203; E. R. HARDY, *The Large Estates of Byzantine Egypt*, p. 58 f.

The same place is mentioned in P. Cair. B. É. Inv. n° 241^{r28} (بـسلا), PER Inv. Ar. Pap. 3157₁ (قصر بـسلا) and perhaps also in PER Inv. Ar. Pap. 3776₂ (قرية تدعى فسلا).

18. This clerk of Qorra is mentioned only in the present fragment.

b

Letters from the Governor to the Taxpayers

Demand notes

(ἐντάγλια)

2.

Letter from the Governor to the Legislature

General notice

(Continued)

H. I. BELL has pointed out⁽¹⁾ that these letters, addressed by the governor to the people of the villages and designated as ἐντάγνια in *P. Lond.* IV, n° 1334₆ (p. 4), contained a specification of the amount of the tax required from each village (χωρίον). They were drawn up at head-quarters in two languages, the Arabic being written first, and afterwards the Greek, and enclosed with a letter to the pagarch of the respective district (*kûra*), e.g. here to the pagarch of Jkôw, Basil. Specimens of these texts have been published by H. I. BELL in *P. Lond.* IV, n° 1407-1411 (pp. 78-80), by W. E. CRUM, *CMRL*, n° 117-119, and by C. H. BECKER, *P. Heid.* III, n° 5f. (pp. 82-85), a-m (pp. 108-113, *P. Strassbg. Grec-Arabe* n° 10 B-21 B), *PAF* n° 8, 9, 10 (pp. 84-93), *NPAF* n° 13-16 (p. 267f.). The majority of the ἐντάγνια belonging to the collection of the University Library Strassburg bear a short minute in Greek at the top of the letter above the Basmala stating briefly the place and amount of requisition mentioned in the letter. It is highly probable that all these demand notes originally contained such a minute, which, however, in many cases has not been preserved, the upper margin of the letters being broken off.

160

Order for payment by the people of Psyrou.

Inv. n° 335. Šafar, 91 A.H. ; Thot of the eighth indiction (9th December, 709 to 7th January, 710 A.D. ; 29th August to 30th September, 709 A.D.).

Brown, tolerably fine papyrus. The document consists of two pieces, the smaller (a) measures 8.3 × 20.8 cm, the larger (b) 12 × 20 cm, both put together 20.3 × 20.1 cm. The bilingual text contains twelve lines, written at right-angles to the horizontal fibres. The Arabic part thereof (ll. 2-8) is written in black ink by the hand of Râšid. Diacritical points are but sparsely added ; Qâf has one point above (cf. *P. Heid.* III, p. 25). The Greek text containing lines 9-13 is in brown ink in a neat minuscule hand. Verso blank. A *selis*-joint is visible at a distance of 6 cm from the upper margin. The papyrus was originally folded parallel to the lines from bottom to top (the widths of the successive folds being no longer discernible), tied with a papyrus-strip and sealed.

1. *The Aphrodito papyri*, *JHS* xxviii (1908), p. 117f. ; *P. Lond.* IV, p. xxvii f., *Islam* II (1911), p. 270 note 1.

Place of discovery Aphrodito-Jkôw.

In a good state of preservation. The first line, containing the minute in Greek, is lost; the clay-seal on the folded margin below the text has disappeared, but the place where it was originally affixed is still recognizable. It might have been the same as on Inv. 336 (n° 161).

The text has been published by C. H. BECKER, *NPAF* n° 13 (p. 267) and republished according to a copy of B. MORITZ, with reproduction, by L. CAETANI, *Annali dell'Islām* v (1912) opposite p. 448.

[εποικ ψυρου ν° ρδ η σ ρ ια γ'] ١

بسم الله الرحمن الرحيم ٢

هذا كتب من قرة بن شريك ٣

لاهل شبرا بسير من كورة اشقوه انه اصا ٤

بكم من جزية سنة ثمان وثمانين مائة دينار واربعة ٥

دينير وثلاثي دينار عددا ومن ضريبة الطعام احد ٦

عشر [ر] دب قمح وثلاث اردب وكتب ٧

راشد في صفر من سنة احدى وتسعين ٨

1. The minute is supplemented on analogy with P. Strassbg. Grec-Arabe n° 10 B, 12 B, 16 B, 20 B (*P. Heid.* III a, c, g, l, pp. 108 f., 111, 113). — 4. Instead of سرا, clearly discernable in the original, MORITZ suggested سيوا; the dotting is rendered certain by P. Strassbg. Grec-Arabe n° 12 B where Bâ is pointed (cf. *P. Heid.* III, pp. 106 f., 109). بشيرو, اشقوه and انه are fully dotted in the archetype. Qâf has one point above, the three dots of Šîn are placed side by side one over each apex. من is partially mutilated. — 6. The second word has been read وثلاث by MORITZ and BECKER. The Ms. would hardly allow a final Tâ and I presume that the last bold letter is badly formed for من. Cf. remarks on line 11. — 7. The upper parts of 'Ain and Râ in عشر have been destroyed.

εν ονοματι του θεου Κορρα υι^ο σζεριχ συμβουλ^ο υμιν τοις 9

[απ] εποικ/ ψυρου κωμ⁴ αφρο^δ ελαχεν υμιν Σ δημ^ο ινδ^ο/ 5 10

[κατ αρ]/ ετ^τ πη αρ^θ ν ρδ η εκατον τεσσαρα διμοιρον / 11

[Σ] εμβολ^μ σ^τ ρ^τ ια γ' δεκαμια τριτον μ² εγρ^η μ 12

θω/ ινδ^ο/ ογδοης 13

1. [Homestead of Psyrou. Solidi 104 $\frac{2}{3}$, artabas of wheat 11 $\frac{1}{3}$].

2. In the name of God, the Compassionate, the Merciful.

3. This is a letter from Qorra b. Šarîk

4. to the people of Šubrâ Psîrû of the district of Išqauh. Verily, it hath fallen upon

5. you (as your part) of the gold-tax of the year eighty-eight, hundred and four counted

6. dînârs and a third of a dînâr, and of the corn-tax e-

7. leven artabas and a third artaba of wheat; and Râšid

8. has written (it) in Šafar of the year ninety-one.

9. In the name of God. Corra, son of Szerich, governor, to you, people

10. of the homestead of Psyrou of the village of Aphrodito: It has fallen to you (as your contribution) to the public taxes of the sixth indiction (or)

11. according to the reckoning of the Arabs, of the year 88, 104 $\frac{1}{2}$ counted solidi, hundred four and a half, and

12. for the embola 11 $\frac{1}{3}$ —eleven and a third—artabas of wheat. Written in the month of

13. Thot of the eighth indiction.

3. كتب is written defectively as often in papyri of the first and the beginning of the second Century of the Hîġra.

4. The homestead of ψυρους belonging to the district of Aphrodito is mentioned frequently in the Aphrodito-papyri (cf. *P. Lond.* IV, pp. xiv and 590; *P. Cair. Masp.* III, n° 67359 fol. v^r₂, v^v₉ [p. 181 f.]).

11. BECKER reads β' according to BELL, but the archetype offers distinctly the sigle for $\frac{2}{3}$ (η), in conformity with the fraction suggested in the Arabic text line 6; διμοιρον must therefore have been erroneously written by the scribe.

6. As to دينار عدددا cf. *P. Heid.* III, n° 5₅, 6₆ (pp. 82ff.), pp. 108 ff.; *P. Berol.* 15002₂; *P. Lond.* IV, pp. 84 ff.

8. We encounter Qorra's scribe Râšid also in *P. Heid.* III, n° 5₇, 6₆, a-1, *NPAF* n° 6, 12-16.

11. For this fashion of dating see the remarks of C. H. BECKER in *P. Heid.* III, p. 83, 108. The year 88 A. H. corresponds to the period between 12th December, 706 and first January, 707 A. D., the sixth indiction to 707/8 A. D.

13. It is remarkable that the date in the Greek portion of the ἐντάγιον does not agree with the Arabic date in l. 8; for the Šafar of the year 91 would correspond to the period between 13th Choiak, 709 and 7th Tubi, 710 A. D., while the Thot of the eighth indiction (29th August to 30th September, 709 A. D.) began on the 17th Šawwâl, 90 A. H. and ended with the 20th Du'l-Qa'da, 90 A. H.

161

Order for payment by the people of the homestead of Hagios Pinoutios.

Inv. n° 336. Šafar, 91 A. H.; Thot of the eighth indiction (9th December, 709 to 7th January, 710 A. D.; 29th August to 30th September, 709 A. D.).

Brown, tolerably fine papyrus. The document consists of two pieces; the smaller (a) measures 8.6 × 21 cm., the larger (b) 11.7 × 20.8 cm., both joined together 20 × 21 cm. The bilingual text contains eleven lines written at right-angles to the horizontal fibres. The Arabic part thereof (ll. 2-7) is written in black ink by the hand of Râšid; diacritical points are but sparsely added, Qâf has one point above (cf. *P. Heid.* III, p. 25). The Greek text, containing lines 1, 7-11 is in brown ink in a neat minuscule hand which probably wrote also n° 160. Verso blank. A *selis*-joint is visible at a distance of 3.9 cm from the upper margin. The papyrus was formerly folded parallel to the lines from bottom to top (the widths of the successive folds being no longer discernible), tied with a papyrus strip and sealed. The brown clay seal on the folded margin shows a wolf (?)⁽¹⁾ with a star above and in front of it (cf. *P. Lond.* IV, p. 432)

1. P. JERNSTEDT, *P. Ross.-Georg.* IV, p. vi f., is of the opinion that the quadruped is no wolf but a panther with a griffin's head.

Place of discovery Aphrodito-Jkôw.

Tolerably well preserved. With the exception of four letters the Greek minute at the top of the ἐντάγιον is broken off. The side margins are partially damaged, and in a few places the Arabic text is worm-eaten.

The text has been published by C. H. BECKER, *NPAF* n° 14 (p. 267f.) and republished according to a copy of B. MORITZ with reproduction, by L. CAETANI, *Annali dell'Islām* v (1912) opposite p. 352.

[εποικ] αγιο[υ πινουτιου ν°]λζ	1
بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ	2
هذا كتب من قرة بن شريك	3
لاهل شبرا اجيه ب[نوت]يه من كورة اشقوه	4
انه اصابكم من جزية سنة ثمان وثمانين سبعة	5
وثلاثين دينرا عددا وكتب راشد في	6
صفر من سنة احدى وتسعين	7
εν ονοματι	
του θεου Κορρα νι° σζεριχ συμβουλ° υμιν τοις απο του	8
[α]γιου πινουτιου κωμ ^η αφοδ ^δ ελαχεν υμιν Σ δημ ^ο ινδ, τ	9
[κα]τ αδ ^δ ετ ^τ πη αθ ^θ ν° λζ τριακοντα επτα μ ^ς /	10
εγρ ^η μ ^η θω ^ω / ινδ ^ο / ογδοης	11

L. S. ○

1. Only the bottoms of the four letters and the figures have survived. — 4. Ms. اجيه . It is only with reservation that I can give the supplement to the following place-name of which scanty remains of the upstroke of Bâ (dotted in the Ms.) as also the left half of the apex of medial Yâ with two dots below it, and the Hâ are preserved. But the letters supplemented seem to suit the space in the best way. BECKER reads [] شبرا اجيه , MORITZ سيوا اجيا , but see remarks on n° 160. The *kûra*-name اشقوه is written اشقوه (the three points being placed side by side one over each apex). The clerk had originally written another text after من but carefully erased it, so that only الى and two upright strokes are still discernible of this *textus prior*. — 8. C. H. BECKER, reads του at the end of the line, but the archetype shows something like ceod [.....

1. [Homestead of] the Holy [Pinoutios. Solidi] 37.
2. In the name of God, the Compassionate, the Merciful.
3. This is a letter from Qorra b. Šarîk
4. to the people of Šubrâ Agiye Bi[nûti]yeh of the district of Işqauh.
5. Verily, it hath fallen upon you (as your part) of the gold-tax of the year eighty-eight, thirty-
6. seven counted dînârs; and Râšid has written (it) in
7. Šafar of the year ninety-one. In the name
8. of God. Corra, son of Szerich, governor, to you people of
9. [Ha]gios Pinoutios of the village of Aphrodito: It has fallen to you (as your contribution) to the public taxes of the sixth indiction (or),
10. [accor]ding to the reckoning of the Arabs, of the year 88, 37 counted solidi – thirty-seven.
11. Written in the month of Thot of the eighth indiction.

1. The ἐποίκιον ἁγίου Πινυτίου recurs as ἐποίκιον ἁγίου Πινουτίωνος in *P. Lond.* IV, p. XIV and n° 1420_{47, 80}, 1424_{15, 29}, and as τόπος ἁγίου Πινουτίωνος in *P. Ross.-Georg.* IV, n° 23₇, 24_{20, 24}. A church of this Saint ἐ]κκλη(η)σία ἁγί(ου) Πινουτίω(νος) is mentioned in *P. Lond.* IV, n° 1419₅₄₄.

10. Cf. remarks on n° 160₁₁ (p. 50).

162

Order for payment by the people of the monastery of Saint-Mary.

Inv. n° 333. Šafar, 91 A.H. (9th December, 709 to 7th January, 710 A.D.)

Light-brown, tolerably fine papyrus. 7 × 20 cm. The Arabic text is written on the recto in black ink by the hand of Râšid at right-angles to the horizontal fibres, diacritical points are added sparingly. Verso blank.

Place of discovery Aphrodito-Jkôw.

Broken off on all sides and worm-eaten in the middle. At the top remainders of the Greek minute, in rust coloured ink, are preserved. The papyrus breaks off directly after line 6. The last line of the Arabic text and the Greek text of the ἐντάγιον are lost.

Lines 2–7 published by C. H. BECKER, *NPAF* n° 15 (p. 268) have been republished according to a copy of B. MORITZ, with reproduction, by L. CAETANI, *Annali dell'Islām* v (1912) opposite p. 320.

[οο^ς αγια]μαρ[(ιας) ν^ο λς'] ١

٢ [ب]سم الله الرحمن الرحيم

٣ هذا كتب من قرة بن شريك لاهل

٤ اروس مريه من القرى الشرقية انه اصابكم

٥ من جزية سنة ثمان وثمانين ثلثين دينرا وسدس

٦ دینر عددا وكتب راشد في صفر

٧ [من سنة] ا[حدى وتسعين]

1. [Monastery of Saint] Mary. [Solidi 30 $\frac{1}{6}$].

2. [In] the name of God, the Compassionate, the Merciful.

3. This is a letter from Qorra b. Šarîk to the people

4. of Orôs Maria belonging to the eastern villages. Verily, it has fallen upon you (as your part)

5. of the gold-tax of the year eighty-eight, thirty counted dînârs and a sixth

6. of a dînâr; and Râšid has written (it) in Šafar

7. [of the year ninety-one].

4. اروس مريه is the almost exact transcription of ὄρος ἁγίας Μαρίας mentioned in *P. Ross.-Georg.* IV, n° 19₆, 20₇, ὄρος being used as a synonym of μοναστήριον. The same locality occurs in the bilingual ἐντάγιον P. Strassbg. Grec-Arabe 16 B (*P. Heid.* III, g, p. 111) where منية كنيسة ماريه (line 4) corresponds to μοναστήριον ἁγίας Μαρίας of the Greek portion (ll. 1, 9). This monastery belonged to the Kome Aphrodito and was situated in the eastern part of this district. Cf. the remarks by H. I. BELL, *P. Lond.* IV, pp. xiv, xvi f., C. H. BECKER, *NPAF*, p. 266 f.

1. The Lambda is partially preserved. The minute has not been read by BECKER and MORITZ. The supplement is given according to *P. Ross.-Georg.* IV, n° 19₆, 20₇. —

3. Only scanty remains have survived of the final Lām of لاهل. — 4. مريه is dotted; only the reverted stroke of Yâ in القرى is preserved. The head of final Mîm in اصابكم is destroyed. MORITZ reads اذوس instead of اروس clearly offered by the archetype. —

6. Traces of 2-3 letters which have been washed out are discernible at the beginning. The last is certainly ب.

163

Fragment of an ordor for payment by the people of the monastery
of Abba Hermaotos.

Inv. n° 334. Šafar, 91 A.H. (9th December, 709 to 7th January, 710 A.D.).

Light-brown, tolerably fine papyrus. 8.8×21.1 cm. The text is written on the recto in black ink by the hand of Râšid at right-angles to the horizontal fibres. Diacritical points are but sparingly added. Verso blank. The papyrus was folded parallel to the lines.

Place of discovery Aphrodito-Jkôw.

Broken off at the top and bottom, the side margins partly remain; the papyrus breaks off directly after the last line of the Arabic text, the Greek minute above the Basmala, as also the Greek text below line 7 is lost. The extant portion of the text is in a fairly good condition.

Lines 2-7 have been published by C. H. BECKER, *NPAF* n° 16 (p. 268) and republished according to a copy of B. MORITZ, with reproduction, by L. CAETANI, *Annali dell'Islām* v (1912) opposite p. 336.

[μὲν Ἀββ' ἐρμαωτ' v° xη -'] ١

[ب] [س] [—] بسم الله الرحمن الرحيم ٢

هذا [ا] كتب من قرة بن شريك ٣

لاهل هروس اير ميوطس من كورة اشقوه ٤

انه اصابكم من جزية سنة ثمان وثمانين ثمانية ٥

وعشرين دينرا وسدس دينر عددا وكتب ٦

[ر] اشد [—] في صفر من سنة احدى وتسعين ٧

[] - [] ٨

1. The minute is supplied in conformity with *P. Ross.-Georg.* IV, n° 261. —
3. Traces of five letters of a *textus prior* are still recognizable at the end of the line (. ا ا ا ا). The clerk has carefully washed them out and written كورة اشقوه over it. — 4. اير ميوطس and اشقوه are fully pointed, the points of Šîn are placed side by side one over each apex, ق has one point above. — 7. Only the apexes of Šîn (unpointed) are visible, the Yâ of في is completely destroyed. — 8. With the exception of a single oblique stroke the whole line is broken off.

1. [Monastery of Abba Hermaotos. Solidi 28 $\frac{1}{6}$].
2. [In] the name of God, the Compassionate, the Merciful.
3. This is a letter from Qorra b. Šarîk
4. to the people of Horôs Abayermayôtos of the district of Iŝqauh.
5. Verily, it has fallen upon you (as your part) of the gold-tax of the year eighty-eight, twenty-
6. eight counted dînârs and a sixth of a dînâr; and Râšid has
7. written (it) in Šafar of the year ninety-one.
8.

4. As to $\text{هروس} = \text{اروس} = \text{ῥος}$ cf. n° 162₄. (p. 53). هروس ايرميوطس corresponds to the $\mu\omicron\nu\nu(\alpha\sigma\tau\acute{\eta}\rho\iota\omicron\nu) \text{ } \text{᾿Αββ(}\tilde{\alpha}\text{) Ἐρμάτω(ος)}$ in *P. Ross.-Georg.* IV, n° 26₁, which is apparently the same locality as the $\tau\acute{o}\pi\omicron\varsigma \text{ } \text{Αββ(}\alpha\text{) Ἐρμάτω(ος)}$ in *P. Lond.* IV, n° 1419₂₃₈ (cf. *ibid.* p. XIV).

Declaration as to the production of a written power, perhaps
 a negative, addressed to the Governor through the pagarch.
 It contains the living guarantee for the public interest.

See, p. 2.

The document was sent to the Governor on 17th 1.

The document was the one published by L. A. Scoville, The Central
 and Eastern States, 1874, at a price of 10 cents per copy, 10-201.
 where the signature of the first of documents is described.

c

Letters and documents from the Pagarch and lower officials addressed to the Governor

164

Declaration as to the production of a certain person, perhaps a fugitive, addressed to the Governor through the pagarch Epimachos, and giving guaranty for the person concerned.

Inv. n° 61.

For description see vol. I, n° 2 (p. 10) and Pl. I.

The document recalls the one published by A. A. SCHILLER, *Ten Coptic legal Texts* (New York, 1932), n° 3 a petition for furlough (pp. 34–37), where the literature on this kind of document is discussed.

1. † εν ονοματι το[υ] πατροс και το[υ] υιου και του αγιου
πνε[υματος] της αγιας ζωοποιου και δο[μ]ουτουσιου]
2. εε εο^α [τριαδος
3. απον ψαζ ψισε ατω πυνβικτωρ εεν ενωχ ι[ι]νιρε κπιακ/]
4. φιλ^θ εεν ψαζ πεσοот ατω πυν^π πεσωψ^π απον ρενρεπενιου [
5. ητωот πολλε ενερα εενη^ο λοουс ριот[τητη πενωζ^ο
ηχοεic ηκτρ/ επι]
6. μαχοс πελωоттр ατω ππαγα^χ ητωεен ηтх[ωот
7. εно ηεετη η{ηε}ηεπροωπον ηηенотте пун[
8. []ε[ψωп]ε тетηентχοеic ηαψine ηω[ψ]

1. As to the abbreviation $\overline{\pi\pi\alpha\tau\omicron\varsigma}$ suggested here in the missing portion of the line cf. *P. Lond.* IV, n° 1569₁. — 2. Of the last three letters of the line only traces have survived. The overwritten letter after \omicron may be α , the down-stroke following this belonging surely to τ , while only the foot seems to be preserved of the next following mutilated ρ . The usual formula has evidently been written in a somewhat unusually abbreviated manner, cf. $\epsilon\eta\ \epsilon\epsilon\omicron\eta\alpha\rho\iota\alpha\tau\omicron\varsigma$ in *P. Lond.* IV, n° 1542₂. — 3. Dr. W. E. CRUM has kindly helped in reading this and the following line. — 4. Above ι , $\omicron\iota$ has been written by the scribe. As to $\epsilon\eta\eta\epsilon\iota\omicron\eta$ = $\epsilon\pi\omicron\iota\chi\iota\omicron\upsilon$ see *P. Lond.* IV, n° 1614₅. — 5. For the supplement see *P. Lond.* IV, n° 1518₃^f, 1614₄. — 7. $\eta\epsilon$ is repeated inadvertently. — 8. ϵ , the tops of ψ and one half of ω in $\epsilon\psi\omega\eta\epsilon$ are still visible. The ω in $\eta\omega\psi$ is partially broken off.

1. In the name of the Father, and of th[e Son and of the Holy Ghost, the holy and vivifying consubstantial]

2. [Trinity] in unity. [

3. We, the scribe Psige, the son of Victor, and Enoch, [son of the late (μακάριος)]

4. Philotheos, and the scribe Pesou, son of Pegôš: we, inhabitants of the homestead (ἐποίκιον) [of So and So.....

5. of the town of Tkôu, we write to the Treasury (δημόσιος λόγος) through [you, most glorious (ἐνδοξότατος) lord, master (κύρις) Epi-]

6. machos, illustrius and pagarch of the village of Jk[ôu.....

7. we stand surety (ἐγγύη) for the person (πρόσωπον) of Šenoute, son of⁽¹⁾ [

8. [... if] your lordship should inquire after him [

3. A ψισε πυννικτορ has signed the guarantee-declaration *P. Lond.* IV, n° 1548₇ (p. 466) where an ενωχ πυννεσωυ is also mentioned as a witness in the following line. Possibly these two witnesses may be the same as the persons concerned here.

5. For τρωον (Antaeopolis) the modern Qâ'u el-Kabîr cf. *P. Lond.* IV, n° 1601_{2,3}, 1614₄, pp. XIII, XXII, 176, 194, 207, 504; W. E. CRUM, *CMBM*, n° 1019₅ (p. 425); E. AMÉLINEAU, *La Géographie de l'Égypte*, pp. 511ff.; K. BAEDER, *Ägypten und der Sûdân*⁸, p. 230. As to δημόσιος λόγος cf. F. PREISIGKE, *Wörterbuch der griechischen Papyrusurkunden*, I, col. 339, II, col. 33 and G. ROUILLARD, *L'Administration civile de l'Égypte byzantine*⁽²⁾ (Paris, 1928), pp. 92, 108f., 116, 156 annotation 5.

5/6. Epimachos or Apa Epimachos which is to be met with also in *P. Lond.* IV, n° 1512₅, 1521₆, 1530₄, 1592₂, 1613₆, was Basil's predecessor as pagarch of Aphrodito.

7. On this passage see *P. Lond.* IV, n° 1536_{23 f.}, 1537₆, 1538 fragm. 3.

(1). I. e. that the person concerned is really Apa Šenoute.

165

Letter concerning the *embola*, directed to the Governor Qorra
b. Šarík, by the two embolarchs Victor, son of Theodosios,
and Apa Cyros, son of Andreas.

Inv. n° 5.

For description see vol. I, n° 9 (p. 18).

1. [ΕΝ ΟΝΟΜΑΤΙ ΤΟΥ ΠΑΤΡΟΣ] Κ[ΑΙ ΤΟΥ] ΤΙΟΥ ΚΑΙ ΤΟΥ ΑΓΙΟΥ ΠΙΕ[ΤΕΑΤΟΣ]
2. [ΤΗΣ ΑΓΙΑΣ ΖΩΟΠΟΙΟΥ ΚΑ]Ι Θ[ΕΟΟΤΕΙ]ΟΥ ΕΝ ΕΟΝ[]ΑΔΙ ΤΡΙΑΔ[ΟΣ]
† ἔργ(άφη) μ. [.....]
3. [† ΑΝΘ]Η ΒΙΚΤΩΡ ΠΥΠΠΕΑΚΑΡΙΟΣ [ΘΕΟΔΩ]ΣΙΟΣ ΕΝ ΑΠΑ ΚΤΡ[ΟΣ
ΠΥΠ]
4. [ΠΕΑΚ(ΑΡΙΟΣ) ΑΝ]ΔΡΕΑΣ ΠΕΕΒΟΛΑΡ ΑΥΩ ΠΡΩΕΤΚΩΕΝ ΠΤΧΗ[Ω]ΟΥ
[ΕΠΕΡΔΑΙ]
5. [ΠΠΧΗΕΟΣΙΟΣ ΛΟΥ]ΟΣ ΗΤΟΥ ΠΠΧΟΕΙΣ ΠΑΝΕΤΦΗΕΩΣ ΚΟΡΡΑ [ΕΤΠΕΡΦΤ
(ΕΣΤΑΤΟΣ) ΠΕΤΕΕΒ(ΟΥΛΟΣ)]
6. [ΘΙ]ΤΟΥΤΗΤΗ ΠΤΟΥΤ[Η] ΠΕΠ ΠΧΟΕΙΣ Π[ΚΤΡ/ ΒΑΣΙΛΙΟΣ ΘΕ ΠΟΥΩΥ]
7. [ΕΠΠΟΥΤΕ Π]Ι[ΛΛ]†/ ΑΥΩ ΠΕΡ ΠΤΚΩΕΝ [ΠΧΚΩΟΥ
8.]ΕΤΗΕΧΕ ΦΙΘΟΕ[ΟΛΟΥ
9.]· ΕΕΕΟΥΤΗ †[
10. ΕΕ]ΒΟΛΗ ΠΤΕ ΤΟΥΤΟ [
11. ΘΕ Π· []Ι ΕΕΕΟΥΤΗ ΑΤΕΤΠΕΡΠ[ΧΟΕΙΣ
12. ΤΑΡΠΧΙ ΤΕΕΒΟΛΗ ΠΤΕΕΠΕ [
13. ΕΠΠΧΟΕΙΣ ΠΑΝΕΤΦΗΕΩΣ ΠΕΤ[ΕΕΒΟΥΛΟΣ
14.] . . . [

1-2. The invocation is restored with the help of the same frequently used introductory formula in *P. Lond.* IV, n° 1494, 1496, 1542, 1574, 1584 and elsewhere. The date at the end of line 2 is unfortunately lost. — 5/7. The lacunae are filled in from *P. Lond.* IV, n° 1610₅₋₈ (where the abbreviation ΠΕΠ^Δ = ἐνδοξότατος recurs). Cf. also *ibid.* n° 1494₅₋₈. — 14. Only the tops of three letters are visible.

1. [In the name of the Father], and of the Son and of the Holy Gho[st],
2. [the holy and vivifying] consubstanti]al Trini[ty] in unity.

Written in the month [of].

3. [W]e, Victor, son of the lat[e (μακάριος) Theodo]sios, and Apa
Cyr[os, son]

4. [of the late An]dreas, the embolarchs, and the inhabitants of the
village of Jk[ô]u, [write]

5. [to the public authori]ty ([δημόσιος λόγ]ος), namely (ἦτοι) our lord,
the all-famous (πανεύφημος) Corra [most eminent Governor (ὑπερφυέστατος
σύμβουλος)]

6. through you, most glorious (ἐνδοξότατος) lord, [master (κύρις) Basil,
by God's]

7. [will] i[llustriu]s and pagarch of the village (κώμη) [of
Jkôu

8. [since I decl[are (ὁμολογί]

9. [..you [

10. the *em]bola* of [

11. [] you have become [lord over

12. that we may receive the aforesaid *embola* [

13. to our lord, the all-famous (πανεύφημος), Gov[ernor (σύ[μβουλος]

14.].....[

2. A *ἑκτωρ πωρε ππιακαρ/ θεοτασιος* recurs as a witness in
P. Lond. IV, n° 1528₁₇ and 1587₂₆ (*ἑκτωρ πωρηπιακαριος θεοτασιος*)
and it is very likely that he is indentical with the person with whom we are
concerned here, though no official title is added to the name in either of
the London papyri. An Apa Cyrus, son of (the late) Andreas, is often
mentioned in the Aphrodito papyri of the British Museum (cf. especially
P. Lond. IV, n° 1518₃₀, 1521₃₃), but he is not designated there as an
embolarch.

4. On the title and function of the embolarch see *P. Lond.* IV,
p. xxvi, n° 1441_{60, 64}, 1457₁₁₇ and annotation on page 344.

5. For the δημόσιος λογος denoting here the Governor and chief of the Central Treasury in al-Fustât, see *P. Lond.* IV, n° 1494_{6f}, and the remarks by H. I. BELL in *Mizraim* II (1936), p. 77.

13. The line is supplemented in conformity with *P. Lond.* IV, n° 1494₇ (p. 435).

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Declaration by an official of the Three Fields
addressed probably to the Governor.

Inv. n° 3.

For description see vol. I, n° 25 (p. 39).

The ends of the lines are lost but can be restored from a comparison with parallel and quite complete passages in the Coptic Aphrodito papyri of the British Museum.

1. † ἐν ὀνόματι τοῦ πατρὸς καὶ τοῦ υἱ[οῦ καὶ τοῦ ἁγίου πνεύματος τῆς ἁγίας]
2. ζωοποιοῦ καὶ ὁμοου[σίου ἐν μονάδι τριάδος]
3. † ἀνοκ κολλοῦθος πῡνηπιακαρ, οὔ[αλεντιος πλᾶψανε η]
4. σακοορε ρη τρεσας πεση κρωο[τ]

1. In the name of the Father and of the So[n and of the Holy Ghost,]

2. [the holy] and vivifying consubstantial [Trinity in unity.....].

3. I, Collouthos, son of the late (μακάριος) Va[lentios, the *lashane* (headman) of]

4. Sakoore in the Three Fields, west of Jkô[u

3. The supplement has been adopted on the supposition that the person named here is the same as κολλοῦθ πῡνηπιαλεντιος πλᾶψα[νε] in fragment 1 of *P. Lond.* IV, n° 1499 (κωρθος πῡνη η[στ]αρεντιος πρᾶψε

3. The two last letters in this line are not certain, but οσ seems to suit well the vestiges preserved. — 4. The sigma in σακοορε seems to be connected with an overwritten Alpha. εση must be miswritten for εσηντ the Tau being omitted for phonetical reasons; cf. τῡοσητε ηκοιε (= τρεῖς πεδιάδες) πεσηντ κρωοσ in *P. Lond.* IV, n° 1494_{5f}.

η[ς]ακωω[ρε] ibid. fragm. 2 l. 6) and κολλο⁹ π⁹υε ποταληντε ibid. n° 1509₂₁. That he was *lashane* of the village of Sakoore appears from *P. Lond.* IV, n° 1499₁₉ (Κολλου^υθο^υ Ουαλεντι^υο^υ μει^υζο^υ απ[ο] ε^υποι^υο^υ/ Σακοο^υρε), the τόπος Σακοο^υρε being mentioned also in n° 1419₁₂₅₃ and in *P. Cair. Masp.* III, n° 67359 fol. III^v, l. 1 (p. 180). If the equation is correct we may presume that the father of this local official Valentin died between the drafting of the present document and of the papyri referred to, which have been published by W. E. CRUM.

4. It may strike us that the village of τρεῖς πεδιάδες, very familiar in the Aphrodito papyri (cf. *P. Lond.* IV, pp. xiv f. and 589), is not mentioned here under its Coptic name τ^υω^υα^υτε η^υρο^υε (cf. *P. Lond.* IV, n° 1494_{5f.}). But one has to bear in mind that also in the Coptic homology *P. Lond.* IV, n° 1565₄ a πε^υα^υια^υς recurs (η^υλ[α^υυ^υα^υη^υε(4) [η^υτ^υη^υε]α^υια^υς[η^υτ^υ κ^υω^υα^υη^υ] τ^υα^υκ^υω^υο^υτ) though the correctness of this reading is doubtful according to CRUM. Three localities compounded with πεδιάδες have been found in the district of Ἀφροδιτώ, viz. Δύο Πεδιάδες τῆς δυτικῆς, Τρεῖς Πεδιάδες τῆς δυτικῆς and Πέντε Πεδιάδες τῆς ἀνατολικῆς. It is remarkable that εἰς Πεδιάδος is borrowed exactly as بَدِيدِي in the ἐντάγιον *P. Strassbg. Grec-Arabe* 20 B l. 4 (*P. Heid.* III, Strassburg 1, p. 113), and Πέντε Πεδιάδες in the *kûra* of al-Qais in the phonetic transcription بَنَدَه بَدِيدَه in *PAF* n° 9₂ (cf. the Greek text thereof in *P. Lond.* IV, n° 1408).

B

Official declarations

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(Pl. VIII-XI)

Trilingual declaration (ῥμολογία) respecting complaints of violence.

Inv. n° 119.

VIIIth Century A.D.

The document, consisting of 101 lines, of which ll. 1-80 are in Coptic, ll. 81-92 in Greek and ll. 93-101 in Arabic, originally covered the recto of a short roll of light-brown, fine papyrus, formerly 216 cm long and about 26 cm wide.

The lines, written in black ink, run parallel to the joining lines of the selides i.e. at right-angles to the horizontal fibres. The main part of the declaration (ll. 1-13) is written by a fine, regular hand, the lines 14-80 by the hands of fifty-four different witnesses and of five scribes, who have signed for them, ll. 81-92 are written in a very fine, clear minuscule by the symbolaiographos Jacob of Panopolis, ll. 93-101 in an elegant regular *Nashî*, probably by the hand of Muḥammad b. 'Abdallâh as-Ṣadafî.

Most unfortunately this roll was in a most delicate and brittle condition, especially as regards its outer parts, which have been exposed to wear and handling. The fragmentary condition may, however, be due to the fact that the roll was folded several times parallel to the lines. It could not be safely opened without cutting the roll into seven separate sheets. These consisted of several broken pieces and were therefore pasted on cardboard. These separate sheets, one of which (*g*) has been reproduced by B. MORITZ in *Enzyklopaedie des Islām*, vol. II, p. 400 (Pl. 2), measure actually:

a) 29.8×32.8 cm, consisting of 5 irregular fragments. Two *selis*-joints are visible at a distance of 1.9 cm from the upper margin and of 8 cm from the lower margin respectively so that the height of the roll leaf measures 21.8 cm.

b) 32.5×35.5 cm, consisting of 4 fragments. At a distance of 14 cm from the upper margin a *selis*-joint runs through the middle of the sheet.

c) 26.4×31.5 cm. A *selis*-joint appears at a distance of 7.1 cm from the upper margin.

d) 31.1×33.2 cm, consisting of two fragments. Two *selis*-joints are visible, one at a distance of 10.7 cm from the upper margin, the second at a distance of 1.8 cm from the lower margin. The height of the roll-leaf is 20 cm.

e) 32.8×30.5 cm, consisting of three fragments. At a distance of 19.1 cm from the upper margin a *selis*-joint is visible.

f) 25×31.5 cm, consisting of two fragments. One *selis*-joint appears at a distance of 11.2 cm from the upper margin.

g) 27.7×31.7 cm, consisting of two fragments. Two *selis*-joints are visible, one at a distance of 5 cm from the upper margin, a second at a distance of 4.5 cm from the lower margin. The height of the roll-leaf is 21.3 cm.

Place of discovery probably Ahmîm.

Old signature Ta'rih n° 2168, general number 45892.

In October 1925, when I first had the opportunity of studying this very interesting document and of copying the Arabic text, I received a photostat of the whole roll from the late director of the Egyptian Library, ABOU HAIF BEY; I handed it over to Prof. C. SCHMIDT, who courteously had declared himself willing to contribute a transcription and translation of the Coptic part. In spring 1930 we both had an opportunity of re-examining the original, which Prof. SCHMIDT had almost completely deciphered. In 1933 Prof. Schmidt re-examined every doubtful passage of his copy in Cairo, and as it was not perfectly certain at the beginning of our investigations that the different pieces were correctly joined, gave the opinion that some re-arrangement of the fragments was indispensable. As through Prof. SCHMIDT's transcription, I had become perfectly familiar with the subject and tenor of the document, I was in a position to suggest the transference of one small fragment (which had been attached on the left side to lines 72-75, sheet *e*, but which accurately fills the gap in the middle of ll. 21-25 sheet *b*, and another (beside ll. 29-37) which joins directly on to l. 28 but had originally been arranged close beside ll. 29-37 sheet *c*. This now joins immediately on to sheet *b*, showing thereby, however, a large lacuna at the left half of ll. 30-37. To all this it must be added that, when pasting sheet *d* on cardboard, the bookbinder had omitted to open a fold in the left upper corner of the papyrus, which then covered part of the text (l. 43).

Very valuable help for the reconstruction of the proper-names, and especially for the filling in of some gaps, came from the Greek text which had also been transcribed by C. SCHMIDT. Prof. W. SCHUBART and M. O. GUÉRAUD kindly looked at the photostats or the original respectively and contributed some valuable suggestions. Dr. W. E. CRUM, to whom I sent a copy of the text, was also able to furnish additional suggestions on our readings in some passages. In April 1937 we both had the opportunity of comparing the proofs very carefully with the archetype and were able to find some better readings and to suggest a few supplements for the lacunae. We are of opinion that after this last revision the greatest difficulties have been solved as regards the completion of the text and the readings of doubtful passages, although we do not think that the last word has been said on this subject.

Though this roll thus seems to have given a vast amount of trouble to a number of different scholars, it must be remembered that it is not only the longest official document in the collection and one of the very few specimens of trilingual papyri, but also the most interesting of those relating to the early administration of the Arab period, especially as regards the topography of Upper-Egypt in the second century of the Muhammadan era.

The original text of the declaration is Coptic as the headmen of the villages were nearly all Copts. The Greek text, after a short specification of the contents such as $\delta\mu\omicron\lambda\omicron\gamma\iota(\alpha) \alpha\mu\epsilon\rho \nu\iota. \alpha\epsilon\tau\acute{\alpha}\zeta$ ^(oû) (καὶ) ὑπουργῶν παρὰ διαφόρων προσώπων πολιτῶν (καὶ) χωριτῶν, gives only the names of the parties making the declaration. The Arabic text is still shorter. It begins immediately (without the usual formal introduction such as أَقْرَأُ or أَقْرَأُ بِهِ (for which there would hardly have been room judging from the number of characters presumably lost at the right margin) with the name of the first witness, and of which only part of the patronymic is left. In the Arabic declaration only Arabs are mentioned, and it is strange that the two mentioned in the Coptic text (line 37) should not be among them. In contrast to the Greek text the tenor of the declaration is entered upon in close connection with the Coptic one, if only very briefly. As in the Greek text the document was not signed by the witnesses personally, they were only mentioned by name. The writer is here Muhammad b. 'Abdallâh, as in the Greek text the symbolaiograph Jacob.

The facts upon which the following document is based are as follows. It appears that complaints had been addressed to the head of the Treasury and Pagarch of the districts of Ahmîm and Tahtâ, Yazîd b. 'Abdallâh, against 'Amr b. 'Attâs, an administrator of taxes and his staff, on the grounds that they had apparently oppressed the population of their district and assigned taxes unfairly. Then Yezîd called together the local headmen, probably to the capital of the district, investigated the matter and asked for a declaration, which was signed by all the local authorities, to the effect that neither 'Amr nor any of his staff had oppressed them, and that they were ready to pay any fine if one of them should declare in public that he had been oppressed.

It is not possible to ascertain whether this acquittal of the accused official was justified by the evidence, or the result of threatened penalties. Other examples of a similar text, of which however only the witnesses' signatures have survived, seem to be given by W.E. CRUM, *CMRL*, n° 410 (p. 183, IIInd Century of the Hiġra), P. Cair. B. É. Inv. n° 170 (n° 168), and perhaps also P. Berol. 15006 (IIInd Century of the Hiġra).

21. [анок] ^тαπα ^νσετιρος ^πεπρ^οεις ^ιητε ^ςε^νη^ιο ^τιστη^νχ^η ^ατι^ςρο^ολο^ογια ^προς ^τε^ςα^ιε ^αнок ^ιακω^ς ^αισ^αι ^ρα^ρο[^υ†]]
22. [анок] ^φι^λθ/ ^πυ^ε ^κο^λλ^οτ^ος ^πρ^ει[^α] ^κο^λλ^οτ^ος ^ιη^εσ^οτε ^τισ^το^ι ^ετι^ςρο^ο ^προς ^τε^ςα^ιε ^αнок
23. [анок] ^ωρε ^πυ^ε ^ιη^εα^ν/ ^πα^τε^λε^οτ^ε ^πρ^ει^ατ^ρι^ηε ^τισ^το^ι ^αнок/ ^ιγ^να^τι^ος ^αισ^αι[^ι ^ρα^ρο^υ]
24. [ан]ок ^βι^κτω[^ρ] ^πυ^ε ^ιζ^αχ/ ^πρ^ει^πα^τρ^ιη^ς ^τε^ις^τε^ς
25. [анок] ^сε^τи^ρος ^πυ^ε ^ιη^εα^ν/ ^φο^ις ^πρ^εε^ρα^σο^ορε ^τισ^τι^ς []/
26. [ано]к ^πε^τρ^ος ^πυ^ε ^ιψ^ατε ^π[^ρ]ε^πα^τρ^ιη [†]ε^το^ιχ^ε
27. [ано]к ^κο^λλ^οτ^ος ^πυ^ε ^ιη^εα^ν/ ^φο^ις ^πρ^εε^πρ^ος ^τισ^τη^ς [†]
28. [ано]к ^ισα^κ ^πυ^ιρε ^ιη^εα^ν/ ^κο^νσ^τα^ντι^ος ^πα^πη^ετε^ιт ^τισ^το^ιχ^ε†
29. [ано]к ^πε^ςι ^πυ^ε ^ιη^εα^ν/ ^βι^κτω[^ρ ^π] ^ρε^εα^λα^βα^οт ^τισ^τη^ς ^ст^и ^сε^ти^ρος ^φο^ις ^πρ^εε^ρα^σο^ορε ^αψ^αι ^ρα^ρο^ι]
30. [ано]к ^φι^λο ^πυ^ε ^ιη^εα^να^ρι^ος ^εα^ρκ^ος [†]ε^τε^ςχ^ε
31. [анок] ^οτα^πα^ςρε ^πυ^ε ^ιη^εα^να^ρ/ ^ιγ^να^τι^ος ^πρ^εε^αθε^ρε ^ст^иχ^ε†
32. [анок] ^πε^τρ^ος ^πυ^ε ^ιη^εα^να^ρ/ ^ωε^νс ^πρ^ει^ψι^βε^λα^ςε [†]ε^τη^ςχ^εΥ

21. π in επρ^οεις(ος) is mutilated. — 22/23. The left half of εε in πρ^ει is destroyed. Nothing is missing after αнок in line 22. The scribe Ignatius (name suggested by Dr. W. E. CRUM) repeats this word in the following line introducing his signature thereby. κ in αнок (l. 23) is partially preserved. — 25. Scanty remains survive of κ in αнок. — 28. Ms. ηεα^ν/. — 30. Only the left half of η remains in ηεα^να^ρι^ος. — 32. The right half of κ in αнок is preserved. Only a portion survives of ω.

33. [анов] φοιδαεωνι πω[ε нпееав/ в]ωεнте прее^{па}τλεοντιος тистн^хе анов апа втрос αι[сραї]
34. [гароч] прос н^{σο}[εε анов петр... прее]папар [†]стн^хе
35. [анов ολ^{εε}п]ιος πωнре н^{φοι}[в прееεπεεο]н^αс аθανасιος [†]стої^х [†]анов петрос ст^η π^αιαв/ αιсραї гароч
^{хе} ^{εε}ε^εч[ноеї]
36. [анов] ενω^х πω[ε н^{ζα}χαριαс [†]с]те^хе [†]
37. [анон...]т... αβ^{δε}λλ[α ^{εε}н]п πωнаβ^{δε}λλα прееψιβελαке тистοї^х ети^{ρο}εο^λ ^λ
38. [анов ^εωρ^ε π^ωе н[пееав/ со]φ^ρωне прее^{τε}κ^ε [†]тис^οї^х анов в^ωн^εт^ε пра^ε αιсραї гароч [†]
39. [анов] φιλο^εс πωнре н^{κο}[λο^εт]^εе пр^ηεε^αεε^αх^ηр тистн^хе
40. [анов] петрос π^ωе ^{εε}пееав/ е[ι^ει]ω^ρос [†]стн^хе анов θ^ωεε^αс ^αιαв/ преепапар αιсραї гароч ^{хе} ^{εε}ε^εч[ноеї]
41. [анов θεο]ω^ρос ^{εεεε}ε^εтор^α прееψι^νβ^λхе тис^οї^х [†]
42. [анов πω]н ^{εε}ст^η прее^ηпап[α . . .]е ρ^η т^κοε н^{το}ε^τω тис^οї^х анов θεο^ωω^ρос паψ^νβ^λхе αιсραї гаро[ч]
43. [анов] . . . πε^εε^α ^х н^{пр}р^ε [α]т^ω н^ρη^{το}ε^εε^εнос н^тπο^λι^с ш^{εε}н тистн^хн [†]
44. [анов] . . . π^ωе н^пееав/ ^{ζα}χα^ρια^с тис^ι ^λти^{ρο}εο прос т^εс^εο^ε [†]
45. [анов се]т^ηрос π^ωе н^пееав/ ι^ει^ωω^ρос пр^ηε^ηно^λ ш^{εε}н тис^οї^х [†]

34. The lacuna is filled from line 90. — 35. The left upstroke of н of ^ηοεї still remains.

46. [анок ...]XOC пше ипееак/ αθανασιος прѣтπολѣ шееи тѣтoιX †
 47. [анок с]ерге пше ипееак/ φιλοθεος прѣтπο шееи тѣтoι †
 48. [анок лео]итакє пше иапа ктрос прѣтπολ шееи тѣтoι †
 49. [анок ас]кλινтос пшнре ипееа[к]/ ιωαννης тѣтoι †
 50. [анок серг]е пшнре иφοιβαεων тѣт[oι]Xе †
 51. [анок. . .]апе пше ипееак/ шенотте тѣтoι †
 52. [анок хан]λ пшнре ишенотте тѣтoι †
 53. [анок сет]нрос пше ипееак/ απα αβολλoт тѣтoι †
 54. [анок] шенотте пше ипееак/ φιλοθεος прѣтπο шееи тѣтoι †
 55. [анок] εωтснс пше ипееак/ πατλινιος пашееи тѣтoι †
 56. [ано]к пєσωш пшнре εεпееак/ εεoтι пашееи тѣтoι †
 57. [ано]к φιλοθεος исеτнрос тѣтoι †
 58. [анок] пєшате пєла иаиак/ тѣтo †

54. к in анок is partially visible. — 55. The right half of εε in εεωтснс is preserved.

59. [апоκ] пещате пше нѡснѣ тѣсто^х
60. [апоκ ι]ακωβ пше йпаппотте тѣт[о]ι^х †
61. [апоκ] χανλ пше иппеак/ нсѣ прнеетпо шееи тѣстоι^х
62. [апоκ п]етрос сѣи [α]ι[α]κ/ ατω пшнр[ε] επеак/ γεωργιος † тѣстоι^х †
63. [ап]οκ петрос йхрист пееда^ο йαιακ/ тѣстоι^х †
64. [апо]κ анастасιος пшнре пееак/ с[ε]τυρος † тѣстоι^х †
65. [апоκ] κοσεα пшнре иппеоптаке тѣстоι^х †
66. [апо]κ ισαак пшнре иппеак/ θωεας тѣстнхей †
67. [апоκ] ααριανος пше йѡан̄ тѣтѣ ι апоκ πεσωш йεογι αεραι †
68. [апоκ] αιοскорос пшнре επеак/ [ρε]λλω стнхн †
69. [апоκ] пше иппеак/ χριστοφορος тѣстоι^х †
70. [апоκ] πατλος пшнре йппеак/ χριστοφ^ο тѣстоι^х †
71. [апоκ ап]α κτροс пшнре йппеак/ γεναδιос тѣстоι^х †

72. [αποκ βασι]λειος πψε ιππειαν / ^οαιοςκ / ^λπρεετπο ^χψεειν τιστοι †
73. [αποκ αα]ριανε πψε ιππειαν / ^οχριστ ^λπρεετπο ^χψεειν τιστο (handmark)
74. [αποκ ... ι]с πψε ιππειαν / ^οαιοςκ / ^λπρεετπο ^χψεειν стоι
75. [αποκ θεοα]ωρος ^θηκολλοτ ^χπρηεφετη / τιστοι αποκ ^χзахarias ητοετω αισραι ραροϋ †
(sic)
76. [αποκ π]ψи ^αφιοβαεω ^χπροεψонте тистнн †
77. [αποκ φοι]βαεωη ^αηρελαχ ^χπροεψитн тистн αποκ ^χαβραδαε αισραι ραροϋ †
78. [αποκ за]χαρίας ^χηπσωλ ^χπατεκω τιστοι ^χητιροεολοσεια †
79. [αποκ ε]λλοτ ^χηπσωλ ^χπατεар τιστοι αποκ ^χзахarias ητοετω αισραι ραροϋ †
80. [απο]κ ^επετпασеор ^επψε ^εηшенотте ^επрееанеиор ^χтеистои †

74. The top of ι is visible at the beginning of the line.

81. † εγρ, δι εμου Ιακωβο συν συμβο παν †^λ
82. † μ χ^{οι} γ λ ομολογι αμερ υ^ο αεταζ } υτουρ παρ- διαφορ' ρ' προσω πολ } χωρι δθμημιστ.[
83.] } σευηρ ισιδ^ω } λεοντ απακλ } ασκλη ιωανν } σεργι } φοιβ } μεγ σενον } χαηλ ισιδ } σευηρ κολλ [
84.] πεκ } μουι } φιλο σευηρ οιν } πεσ σευηρ διακοι } πεσ ιωσ οιν } ιακ^ω } παννουι } περ γεωρ διακ^ο } [
85.] } ισακλ θωμ } αδριαν ιω } διοσκοι ελλω } χαηλ σενον } μην χριστ } παν χριστ } απακλ ιαν- } βασι διοσ [
86.] σκιορι' θεοδ^ω } κολλου
ον λ 5
87. [†] απολλω επισκλ [} αν|κωνι πρ ατοουα[υ] } κυριακ' ο } σοφροني } ενωχ ζαχ απο^τ τριφι ιω θωμ απο [μιν]
88. [δαου]ιδ αρμα απο^τ ζην } σευηρ πρ χιην } φιλο ολυμπ απο κολλου } σεργι } χωρ πατερομου απο τριφι [} περ
89. ψατ απο πατρι^{κο} } κολλου Φοιβ } ισακλ κων⁵ απο Φενεβη } πεσο βικτ/ σαλαβ } ου } φ[ιλο μαρκ]
90.] . . . απο ψμ[.] ο } φοιβ κομη^τ απο [.] ν^τ λεον^τ πετρ[.] . αρυ απο πεπαρ } ολυμ^π φοιβ απο. [
91. [γεωργ] σοφροني απο^τ τριφι } φ[ι]λο κολλου } απο σαμ^ι } πετρ^ρ ισιδ^ω } απο α . . . τ αθω απο τριφι
92. [ζαχ]αρι πκολλι^[ε] } μαιωρ πετρον } πεμου απο σαμουηλ } ωρ φοιβ^π ψατ } φοιβ^π ορος γε ατισαρ ταβ [

- 93 [. . .] ون وفضيل بن هرمز الويلي وخلد بن ذكون الخزاعي وموسى بن خلد اليثى وسعيد بن عمران ال[فلانى]
- 94 [و] زهير بن سالم الصدفى وحفص بن عمران اليثى وعطا بن ابى ابراهيم الخـولنى و[فلان]
- 95 [بن فلان] لاموي وعبيد بن سليم الاموى يشهدون ان يزيد بن عبد الله [صاحب]
- 96 [الامير و] حفظه على كورة انعيم وطهـطا جمع رؤس اهل مدينة انعيم ودحا[]
- 97 [] سا وغـيرهم فسالهم عن عمرو بن [عتا] س و كتابه وعمالهـد[]
- 98 [] ومـحـ[حـ]ـ[] وا ان عمـ[ر] و بن عتاس وكتابـه و[عماله] لم يضـ[ر] بوا لهم قليلا ولا = [كثيرا]
- 99 [فكتبـ] وا له على أنفسهم كتابا يكون له براة ولعمرو بن عتاس وكتابـه [وعماله]
- 100 [المسمين في] [هذا] الطومار على انفسهم ومحمد بن عبد الله الصدفى وكتب [في شهر]
- 101 [. . . من سنة] ا [ومـ] ا [ئة]

93. The first letter is probably Wâw, but only a portion of the tail thereof is preserved. The reverted final Yâ in الويلي is dotted. Ms. الخزاعي is short for الليثى here and in the following line. — 94. Râ of وز and Bâ of بن are mutilated. At the end of the line only the head of a Wâw has survived. — 95. The reading of the *ism* of the second witness is doubtful, عبيد or عزيز or عذر could come into consideration. The supplement of the end of this line and of the beginning of the following is only tentative. — 96. The last word I cannot guess though the characters are quite plain. Yâ in the second انعيم is dotted. — 97. Ms. وعيرهم. 'Ain and Tâ in عتاس are only faintly visible, the upper part of Kâf in كتابه is damaged. Of the last word of the line only traces of two letters are recognizable, the first thereof perhaps being Fâ. — 98. It is only with reservation that I can propose the restoration of the mutilated first word of the line. — 100. Of هذا only Alif, the basis of Dâl and partially of Hâ are preserved; Dâl of محمد is mutilated. — 101. Traces of five letters seem to be there, the second was apparently Dâl, two upstrokes are still visible of the following words.

1. [In the na]me of the Father [a]nd of the Son and of the Holy Ghost. (On) the third Choiak, i[n]diction

2. [We write unto] the public authority (δημόσιος λόγος), na[mely] (ἦτοι) our l[or]d Jezid, son of Abdella, most glorious (ἐνδοξότατος) [master (κύρις), illustrius and]

3. [pagarch of the] town of [Š]m[in] (Ahmîm). [We all who] are to the north of Psooun and to the south of Psooun, [and we show the]

4. [persons] and their names at the bottom of the declaration. Seeing that our lord Ab[d.....the son of....., most eminent (ὑπερφυέστατος)

5. [Govern]or (σύμβουλ[ος]) — may God bless him — had sent you southward in the matter of Amira (ʿAmr) that you [

6. [] with his scribe (λογογράφος), his notaries (νοτάριος) and all his assistants (ὑπουργός) [

7. [..... re]funded our dues (δίκαιον) unto us. Thus your lordship has gathered us [all together

8. [and we] inform your lordship, that neither Amer (ʿAmr) nor any of his assistants [have oppressed

9. [] you have, therefore, asked us for this declaration (ὁμολογία). Now, then, [we declare, that they]

10. [did not] oppress any one of us, neither in town (πόλις), nor in the nome, nor yet outside [the nome. But if it should happen that]

11. [one] of us should bring a complaint and declare that we had been oppressed in any way, [then we shall be]

12. [liable to] any fine (πρόστιμον) that we shall fix for us because of this matter. God [is our witness]

13. [that we] have written this declaration (ὁμο(λογία)), and we agree thereunto.

14. [I, Apol]lo, in the Lord bishop, agree.

15. [I,] Antonios, prior of the monastery of Apa Ouaenin, agree.

16. [I, C]yria Cyriacos, son of the late Sophronios, inhabitant of Tektetripe, agree.

17. [I, J]ohn, son of the late Thomas, inhabitant of Tesmine, agree.

18. [I,] Solomon, son of the late Collouthos, inhabitant of Psikô, agree.

19. [I,] Noah, son of the late Esido(ros), inhabitant of Tabennese, assent in regard to the validity of this declaration (ὁμολογία).

20. [I,] Apa David, archimandrite of the Monastery of Apa Zenobios, agree. I Phoib(ammon), notary, have written for him.

21. [I,] Apa Severos, prior of Tehkemou, assent to the validity (δύναμις) of this declaration (ὁμολογία); I, Jacob, have written for [him].

22. [I,] Phil(o)th(eos), son of Olympios, inhabita[nt o]f [A]pa Collouth(os) of Pešove, assent to the validity of this declaration (ὁμολογία). I,

23. [I,] Jôre, son of the late Patermoute, inhabitant of Atripe, agree; I, Papas, have written [for him].

24. [I,] Victor, son of Zach(arias), inhabitant of Jinjêv, agree.

25. [I,] Severos, son of the late Ph[o]ib(ammon), inhabitant of Hagoore, agree.

26. [I,] Petros, son of Psate, in[ha]bitant of Patri(cion), agree.

27. [I,] Collouthos, son of the late Phoib(ammon), inhabitant of Pboou, agree.

28. [I,] [I]saac, son of the late Constatis, of Pnevait, agree.

29. [I,] Pesi(re), son of the late Victo[r, i]nhabitant of Salabaou, agree. By God's will Severos Phoi(bammon), inhabitant of Hagoore, has writ[ten for me].

30. [I,] Philoth(eos), son of t[he late M]ark, agree.

31. [I,] Ouanafre, son of t[he late Ig]natios, inhabitant of Athere, agree.

32. [I,] Petros, [son of the late Mo]lises, inhabitant of Psibelage, agree.

33. [I,] Phoibamon, so[n of the late C]omet(os), inhabitant of (the Monastery of) Leontios, agree. I, Apa Cyros, have [written].

34. [for him (assenting)] to its validi[ty. I, Petr....., inhabitant of] Papar, agree.

35. [I, Olymp]ios, son of Phoi[b(ammon), inhabitant of the Mona]stery of Athanasios, agree. I, Petros, by God's will deacon, have written for him as he (himself) cannot [do (so)].

36 [I, E]noch, s[on of Zacharias, a]gree.

37. [We]it, son of (?) 'Abdell[a ('Abdallâh) and]p, son of Abdella, inhabitants of Psibelake, agree to this declaration (ὁμολογία).

38. [I, G]eorge, son of [the late So]phronios, inhabitant of Tekou, agree. I, Const(an)t(ios), official (πραγματευτής), have written for him.

39. [I,] Philotheos, son of Collouthos, inhabitant of Samacher, agree.

40. [I,] Petros, son of the late I[si]doros, agree. I, Thomas, deacon, inhabitant of Papar, have written for him, as he (himself) cannot d[o (so)].

41. [I, Theo]doros, son of Metod(o)r(os), inhabitant of Psinbelje, agree.

42. [I, , s]on of Pesynth(e), inhabitant of Ap[a]e in the field of Toetô, agree. I, Theodoros, of Psinbelje, have written for [him].

43. [I,].. the humble priest and prior of the town of Šmin, agree.

44. [I,], son of the late Zachar[ias,] assent to the validity of this declaration (ὁμολογία).

45. [I, Se]veros, son of the late Isidoros, inhabitant of the town of Šmin, agree.

46. [I,]chos, son of the late Athanasios, inhabitant of the town of Šmin, agree.

47. [I, S]erge, son of the late Philotheos, inhabitant of the town of Šmin, agree.

48. [I, Leo]ntake, son of Apa Cyros, inhabitant of the town of Šmin, agree.

49. [I, As]clepios, son of the la[te] John, agree.

50. [I, Serg]e, son of Phoibamon, agree.

51. [I,]ape, son of the late Šenoute, agree.

52. [I, Chae]l, son of Šenoute, agree.

53. [I, Sev]eros, son of the late Acollouth(os), agree.

54. [I,] Šenoute, son of the late Philotheos, inhabitant of the town of Šmin, agree.

55. [I,] Moises, son of the late Paulikios, of Šmin, agree.

56. [I,] Pegôš, son of the late Moui, of Šmin, agree.

57. [I,] Philotheos, son of Severos, agree.

58. [I,] Pesate, humble deacon, agree.

59. [I,] Pešate, son of Joseph, agree.
60. [I, J]acob, son of Papnoute, agree.
61. [I,] Chael, son of the late Isid(oros), inhabitant of the town of Šmin, agree.
62. [I, P]etros, by God's will deacon and son of the late Georgios, agree.
63. [I,] Petros, son of Christo(phoros), humble deacon, agree.
64. [I,] Anastasios, son of the late S[e]veros, agree.
65. [I,] Cosma, son of Leontake, agree.
66. [I,] Isaac, son of the late Thomas, agree.
67. [I,] Adrianos, son of John, agree. I, Pegôš, son of Moui, have written (it).
68. [I,] Dioscoros, son of the late Hellô, agree.
69. [I, son of the] late Christophoros, agree.
70. [I,] Paulos, son of the late Christophoros, agree.
71. [I,] Cyros, son of the late Genadios, agree.
72. [I, Basi]leios, son of the late Diosco(ros), inhabitant of the town of Šmin, agree.
73. [I, Ad]riane, son of the late Christo(phoros), inhabitant of the town of Šmin, agree.
74. [I,i]s, son of the late Diosco(ros), inhabitant of the town of Šmin, agree.
75. [I, Theod]oros, son of Collouth(os), inhabitant of Pheve, agree. I, Zacharias, of Toetô, have written for him.
76. [I,], of Phoibamo(n), inhabitant of Šonte, agree.
77. [I, Phoi]bamon, son of Helaj, inhabitant of Psintek, agree. I, Abraham, have written for him.
78. [I, Za]charias, son of Pgôl, of Tekô, agree to this declaration (ὁμολογία).
79. [I, H]ellou, son of Pgôl, of Tsar, agree. I, Zacharias, of Toetô, have written for him.
80. [I,] Petpageor(gios), son of Šenoute, inhabitant of Maenmoire, agree.
81. Written by me Jacob, by God's will symbolaiographos of Pan(opolis).

82. Month of Choiak, third. Declaration for Amer, son of Aetaz ('Attâs), and (his) assistants, from different persons, townsmen and countrymen, [

83.] [S]everos Isido(ros), Leont(a)k(e) Apa C(yros), Asclep(ios) Johannes, Sergios Phoib(amon), Meg(as) Senouth(ios), Chael Isido(ros), Severos Coll[outhos

84.] Pek(oš) Moui, Philoth(eos) Severos, vintner, Pes(a)t(e) Severos, deacon, Pes(a)t(e) Jose(ph), vintner, Jaco(b) Pannou(t)i(os), Petros Georg(ios), deacon, [

85.] Isaac Thom(as), Adriano(s) Jo(annes), Dioscoros Ellôt(es), Chael Senouth(ios), Menou(thios) Christo(phoros) Paul(os) Christo(phoros), Apa C(yros), J(o)an(nes), Basi(lios) Dios[c](oros), [

86.] skoori(), Theodo(ros) Collouth(os). Names 3[6?].

87. Apollo, bishop, [An]tonios, prior, of Ouari(), Cyriaco(s) Sophronios, Enoch Zach(arias) of Triphiou, Jo(annes) Thomas of Mini (Tasmine)

88. [Dav]id, archimandrite of (the Monastery of) Zenobios, Severos, prior of Chek(em)ou, Philoth(eos) Olymp(ios) of (the Monastery of) Apa Collouth(os), Sergios, Chore Patermou(te) of Triphiou, [Petros]

89. Psate of Patric(i)o(n), Collouth(os) Phoib(ammon) of Mech (), Isaac Const(antios) of Phenebeth, Pes(i)re Vict(or) of Salab(a)ou, Ph[iloth(eos) Mark]

90.]of Psim[.]ou, Phoib(ammon) Comet(os) of (the Monastery of) Leont(ios), Petr of Pepar, Olymp(ios) Phoib(ammon) of [

91. [Georg(ios)] Sophronios of Triphiou, Ph[i]loth(eos) Collouth(os) of Sam(a)ch(er), Petr(os) Isido(ros) of ... Atho (), of T[riphiou]

92. [Zach]ari(os) Pcolli(os), Maior Petros, Pemouth(ios) of Samuel, Hôr Phoib(ammon), Psat(e) Phoib(ammon) of the Monastery of Ge (), Atsar Tab [] Names 3[].

93. [b.]ûn and Fuḍail b. Hormuz, the Wâ'ilite, and Hâlid b. Dakwân, the Huzâ'ite, and Mûsâ b. Hâlid, the Laitite, and Sa'id b. 'Imrân, the [

94. [... and Zu]hair [ben] Sâlim, the Şadifite, and Hafs b. 'Imrân, the Laitite, and 'Atâ b. Abû Ibrâhîm, the Haulânite, and [

95. [b. So and So], the Umayyad, and 'Ubaid(?) b. Salîm, the Umayyad, are witnesses, that Yazîd b. 'Abdallâh, [administrator of the Amîr]

96. [(Governor) and] his overseer over the district of Ahmîm and Tahtâ, has gathered the headmen of the people of the town of Ahmîm and [

97.] ... and others. Then he inquired of them about 'Amr b. ['Attâ]s, and his secretaries and his assistants[

98. [and] they [declared it to be] right that 'Amr b. 'Attâs and his secretaries and [assistants] had not prescribed to them either little or m[uch].

99. They therefore drafted for him a document binding them under an obligation, which might discharge [him], as also 'Amr b. 'Attâs, his secretaries [and assistants],

100. [named in th]is document, binding them under an obligation, and Muḥammad b. 'Abdallâh, the Şadifite, wrote [(it) in the month of]

101. [..... of the year one h]un[dred and

1. Possibly the year, also given, as not infrequently in the later time, according to the Arab era, might have filled the missing portion of the line.

2. It is only with reservation that I can offer the supplement to the end of this and the beginning of the following line. This is based on the supposition that at least 12 letters have gone. We encounter similar formulae in *P. Lond.* IV, n° 1494_{7f.}, 1508_{4f.}, 1533_{2f.}, 1610_{7f.} As to the δημόσιος λόγος see n° 165₅ (p. 60).

3. For the town of *ⲡⲓⲟⲩⲛ* - Ahmîm cf. H. GAUTHIER, *Notes géographiques sur le nome Panopolite BIFAO* IV (1904), pp. 44-47, E. AMÉLIEU, *La Géographie de l'Égypte à l'époque Copte*, p. 18-22. As to the village of Psooun cf. H. GAUTHIER, *op. cit.*, *BIFAO* IV (1904), p. 72-73, *Nouvelles notes géographiques sur le nome Panopolite, BIFAO* X (1912), p. 111 f. As to Psooun see *MMAF* IV (1888), p. 422.

4-5. Unfortunately not only is the entry of date lost in line 1 but the name of the governor also breaks off just at the essential part,

Although the fragmentary character of the *ism* makes completion difficult, valuable help in supplying the approximate date of the document and the name mentioned comes from the clear and typical handwriting of the Arabic portion of the text, for which a good number of dated parallels are available⁽¹⁾.

In the *Enzyklopädie des Islām* II, p. 400, B. MORITZ has ascribed the papyrus to the period of the conquest, about 24 A.H. This is clearly at variance with the nature of the characters, which precludes the possibility even of ascribing the Arab portion of the document to the first century of the Hīgra. The already rounded forms of the characters, recalling in some particulars the way of writing of the first century of the Hīgra, suggests the first half or, at the latest, the third quarter of the second century of the Hīgra; this is shown by a comparison with the dated documents of the Rainer Collection.

On the supposition that this palaeographical evidence holds good, the following names of governors commencing with Ab — which is best explained as the beginning of 'Abd — come into consideration :

1. 'Abd al-Malik b. Rifā'a (109 A.H.).
2. 'Abd ar-Rahmān b. Hālid (117-118 A.H.).
3. 'Abd al-Malik b. Marwān al-Lahmī (132 A.H.).
4. 'Abd al-Malik b. Yazīd (133-136, 137-141 A.H.).
5. 'Abdallāh b. 'Abd ar-Rahmān b. Mu'āwiya b. Hudaig (152-155 A.H.)⁽²⁾.

The lacuna can therefore be filled in with the following names :

1. Ἀβδαλλελεκ πωεν ριφαα⁽³⁾.
2. Ἀβδεραμαν πωεν χαλεα.
3. Ἀβδαλλελεκ πωεν μαροταπ.
4. Ἀβδαλλελεκ πωεν ιεζια.
5. Ἀβδελλα πωε Ἀβδεραμαν.

1. Cf. especially PERF n° 598 (112 A.H.), 610 (159-161 A.H.), 612 (162 A.H.).

2. The next Governor whose name begins with 'Abd, 'Abdallāh b. al-Musayyab (176-177 A.H.), seems to be too late to be incorporated in the list given above. He, too, was in office ten months only (19th of Ramadān, 176 to first of Raġab, 177 A.H.).

3. He is mentioned in *P. Lond.* IV, n° 1419₂, 1434₇, 1435₄.

It is clear that the long duration of the governorship argues in favour of 'Abd al-Malik b. Yazîd, though the other governors are not to be excluded.

5. $\sigma\iota\chi\omega\iota$ stands for $\sigma\iota\chi\bar{\iota}$. $\lambda\epsilon\iota\pi\alpha$ is presumably a variant form of $\lambda\epsilon\epsilon\pi$ (line 8). It is, however, rather puzzling that the name of the official should be written in different ways in one and the same document.

6. For $\lambda\omicron\gamma\omicron\gamma\rho\acute{\alpha}\phi\omicron\varsigma$ see the article by F. PREISIGKE in *Paulys Real-Enzyklopädie* hg. v. W. KROLL and K. MITTELHAUS, p. 1033 f. He was collector of taxes, keeper of accounts, and representative of the pagarch to the governor of Egypt.

7. The beginning of the line is to be supplemented either interrogatively or negatively: $\bar{\eta}\epsilon\tau\alpha\iota\tau\omicron$ $\tau\epsilon\lambda\tau\omicron$ "that they did not refund our $\delta\iota\kappa\alpha\iota\omicron\nu$ to us" or $\bar{\eta}\epsilon\tau\tau\omicron$ $\tau\epsilon\lambda\tau\omicron$ "whether they refunded our $\delta\iota\kappa\alpha\iota\omicron\nu$ to us". $\delta\iota\kappa\alpha\iota\omicron\nu$ is, in all probability, to be understood here not in the sense illustrated by C. SCHMIDT in *ÄZ*, LXVII (1931), p. 102, 104, but as "dues" (cf. *P. Lond.* IV, n° 1349₂₀, 1380₁₁). This is suggested by the passage to be found in the second half of line 98, where it is a question of prescribing little or much to the people concerned in the document, this referring apparently to taxes.

14. The same person is mentioned in line 87.

15. As to the abbreviation $\pi\epsilon\pi\rho\bar{\omicron}$ = $\pi\rho\omicron\epsilon\sigma\tau\omega\varsigma$ cf. *P. Lond.* IV, n° 1419₁₂₇₀ (p. 225). The monasteries had been represented by their prior (cf. *ibid.*, n° 1552, p. 470). The prior is also mentioned in line 87. Dr W. E. CRUM suggests that the monastery of Apa Ouaenin refers to the martyr mentioned in *MMAF* IV (1888), p. 422.

16. The same man occurs in line 87. $\tau\epsilon\tau\tau\epsilon\tau\rho\iota\mu\epsilon$ is a variant for $\alpha\iota\tau\tau\alpha\tau\rho\iota\mu\omicron\varsigma$ in *ZÄ* LI (1913), p. 71. The village is situated in the nome of Šmin (Ahmîm).

17. The name of this witness recurs in line 87. The monastery of Tesmine, Greek $\tau\iota\sigma\mu\eta\nu\alpha\iota$, τὸ Μηνὲ, τὸ Μὴν was situated near Panopolis. Cf. E. AMÉLINEAU, *op. cit.*, p. 496 f.; H. GAUTHIER, *Notes géographiques sur le nome Panopolite*, *BIFAO* IV (1904), p. 63 f. *Nouvelles notes géographiques sur le nome Panopolite*, *BIFAO* X (1912), p. 103; W. E. CRUM, *Short Texts from Coptic Ostraca and Papyri* (Oxford, 1921), n° 436, (p. 113).

18. Psikô is a hitherto unknown locality.

19. Tabennese was situated south of Phebôu (Fâu), cf. E. AMÉLINEAU, *op. cit.*, p. 469-71; H. GAUTHIER, *Notes géographiques*, pp. 63 f., 84, 86 f.; *Nouvelles notes géographiques*, pp. 122-27; C. BUTLER, *Lausiaca History of Palladius II, Textes and studies VI* (Cambridge, 1904), p. 205 f.; K. BAEDER, *Ägypten und der Sûdân*⁸, p. 224.

20. Apa David, archimandrite of the monastery of Apa Zenobios, is also mentioned in line 88. As to the monastery of Apa Zenobios at Panopolis cf. *P. Lond.* IV, n° 1460₃₄ (p. 403) and J. FORGET, *Synaxarium Alexandrinum, CSCO ser. III script. Arabici tom. XVIII* (Paris, 1905-1909), p. 453.

21. Apa Severos, prior of Tehkê mou, also recurs in line 88; I have failed to identify the locality with any of the villages or monasteries of the Panopolite nome.

22. The same person recurs in line 88. The monastery of Apa Colouthos, including the body of the Saint, was situated in the town of Siyût according to ABÛ ŞÂLIḤ, *Churches and Monasteries of Egypt*, p. 251; another was situated in the district of Qanâ (Keneh, cf. *ibid.* p. 281), and this latter is in all probability the one meant here. A Ἀγίου Κολλούθου in the nome of Antaeopolis and Apollinopolis is mentioned in *P. Lond.* IV, n° 1460_{117, 156}. Churches named after this Saint have been found in Dallâs, Aphrodito, near Hermopolis Magna and Antinoe. Cf. ABÛ ŞÂLIḤ, *op. cit.*, p. 254; *P. Cair. Masp.* I, n° 67058, col. IV₂ (p. 98); W. E. CRUM, *CMBM*, n° 1100 [p. 460]; G. ZOEGA, *Catalogus codicum Copticorum manu scriptorum qui in Museo Borgiano Velitris asservantur* (Rom, 1810), p. 240. As to the worship of this Saint see G. LEFEBVRE, *Égypte Chrétienne, ASA IX* (1908), p. 173, DELEHAYE, *Les origines du culte des martyrs* (Bruxelles, 1912), p. 252 f., I. E. QUIBELL, *Excavations at Saqqara (1908-9, 1909-10) IV* (Cairo, 1912), p. 60 f.; E. A. W. BUDGE, *Coptic Apocrypha in the Dialect of Upper Egypt* (London, 1913), p. 91 f.; W. E. CRUM, *Colluthus, the martyr and his name, Byz. Zeitschr.* xxx (1929-30), p. 323-327.

23. The same man occurs in line 88. For Atripe (Dair el-Abyad) Τριπίου, west of Ahmîm, see *P. Cair. Masp.* III, n° 67312₃₉ (p. 90, Τριπίου ὅρος), W. E. CRUM, *Short Texts*, n° 436₁₁ (p. 113), ABÛ ŞÂLIḤ, *op. cit.*, p. 235 ff., E. AMÉLINEAU, *op. cit.*, pp. 66 ff., H. GAUTHIER, *Notes géographiques*, p. 78 f., *Nouvelles notes géographiques*, p. 115-119 and G. LEFEBVRE'S article Deir el-Abiad in *Dictionnaire d'archéologie chrétienne et de liturgie* par F. CABROL et H. LE CLERQ (Paris, 1920), col. 459-502.

24. For Jinjêv or Jinjêb, a village south of Ahmîm, see E. AMÉLINEAU, *op. cit.*, p. 453; H. GAUTHIER, *Notes géographiques*, p. 89.

25. Severos, son of Phoibammon, recurs as scribe in line 29. For Hagoore see E. PEET, *Cemeteries of Abydos*, III, p. 38.

26. The same person occurs in line 89. As to πατριζίων see line 89. The site of this locality is unknown.

27. Collouthos, son of Phoibammon, is also mentioned in line 89. For Pboou Πῶου (Fâu) cf. E. AMÉLINEAU, *op. cit.*, pp. 331-333, H. GAUTHIER, *Notes géographiques*, p. 84f., *Nouvelles notes géographiques*, pp. 121, 125.

28. The same person is mentioned in l. 89. As to Pneueit, Greek Φενεβηθ (cf. line 89), Arabic بنويط, in the district of Tahtâ, see E. AMÉLINEAU, *op. cit.*, p. 359 f., H. GAUTHIER, *Notes géographiques*, p. 77, *Nouvelles notes géographiques*, p. 115, *P. Masp.* III, n° 67295, 1₁ (p. 49) Φενεβηθις.

29. The same man occurs in line 89. αλλαδαου is perhaps identical with الساموي in the district of Ahmîm, mentioned by IBN DUQMÂQ, *Kitâb al-Intisâr li-wâsîtat 'iqd al-Amsâr*, V, p. 26₁₉, IBN AL-ĠÎ'ÂN, *Tuhfa*, p. 189₂ and in S. DE SACY, *Relation de l'Égypte, par Abd-Allatif*, p. 700 (n° 6 الساموني). For Severos, son of Phoibammon, see remarks on line 25.

30. The same person is named in line 89.

31. Possibly αερε may be the same locality as Ἀθηρα, Θηρα in the nome of Panopolis mentioned in *P. Lond.* IV, n° 1460_{166,178}.

32. Psibelage is perhaps the locality πρυβελε in the pagarchy of Panopolis (cf. E. AMÉLINEAU, *op. cit.* p. 383). It is written πρυβελε in line 37 and possibly may be the same as πρυβελε in lines 41 f.

33. The same man is mentioned in line 90. A locality named [π]μα νεοντιμ (Pma nleontius) is mentioned in W. E. CRUM, *CMRL*, n° 209 (p. 103), but its identification with the place concerned here is doubtful, especially as no further details are furnished by CRUM.

34. The same witness occurs in line 90. Papar (Πεπαρ l. 90) may be the same as Παφορ, the harbour of Šôtep, or less probably Παπαρ, Παπορ near Jême. Cf. E. AMÉLINEAU, *op. cit.*, p. 304 f.; W. E. CRUM, *KRU*, n° 97₉₁ (p. 309), *Short Texts*, n° 51₁₀ (p. 17), 429₃ (p. 111). The former recurs as Παπορ κομ(η) πα(γα)ρχ(ιας) Ψηλης (var. Υψηλη) in *P. Lond.* IV, n° 1460_{102,106}.

35. The same witness occurs in line 90. The exact site of the Monastery of Athanasios in the Panopolite nome is unknown. The deacon Petros, appearing here as a scribe, has witnessed the document in line 62.

36. The same person is mentioned in line 87.

38. George, son of Sophrone, appears in line 91 with the apposition ἀπο^τ τριφι^τ. For τεκο^ν (Etkou) see E. AMÉLINEAU, *op. cit.*, p. 157ff. As to the sigle πραγ for πραγματευτής see *P. Lond.* IV, n° 1435_{131f}. The signification of this title is explained by F. PREISIGKE, *Fachwörter*, p. 144.

39. The same witness is named in line 91.

Α τόπος Σαμαχηρ also occurs in *P. Ross.-Georg.* IV, n° 23₈ (p. 75); variant forms of this toponym are found in *P. Lond.* IV, n° 1419₁₂₃ (Σαμαχηλ), 10₁₁ (do.), 1420₂₂ (Σαμαχηρε), line 28 (do.), line 29 (Σαμαχηρ), line 55 (Σαμαχηρε), line 57 (do.), 1424₈ (Σαμαχηρε), line 19 (do.), 1481 (Σαμαχηρε and Σαμαηρ). Unfortunately we have no evidence whether Σαμαχ πα(γα)ρ(χίας) Πανος in *P. Lond.* IV, n° 1460₁₇, is to be regarded as the same locality or not.

40. Petros Isidoros recurs in line 91.

41. This witness has signed in the following line for another who was ignorant of writing. As to the village of Psinbelje in the Panopolite nome see H. GAUTHIER, *Notes géographiques*, p. 82ff., *Nouvelles notes géographiques*, p. 120.

42. Τοέτω (Τοέτο), also occurring in ll. 75, 79 and in *P. Cair. Masp.* III, n° 67287 col. IV, 10 (p. 31), 67330, col. II 10, 14, 23 (p. 154) and col. III, 1 (p. 155) was situated near to the Antaeopolite nome. J. MASPERO, referring to κομ(ης) Τοέτω in *P. Lond.* IV, n° 1460₄₃, is of the opinion that it might be identical with Tahtâ near Kôm Išqauh.

43. As to the abbreviation πελ^χ (πελαχιστος), cf. *P. Lond.* IV, n° 1494₄₀, 1499₁₁. πρ,ρ, is short for πρεσβύτερος; cf. W. E. CRUM, *KRU*, n° 100₇₂ (p. 317).

45. The same man is mentioned in line 83.

47. The same person occurs in line 88.

48. The same man is mentioned in line 83.

49/50. The two witnesses are also mentioned in line 84.

52. Chael, son of Šenoute, also occurs in line 85,

- 53/54. The same men are mentioned in line 83.
56. The witness has signed for Adrianos, son of John, in line 67.
- 57-60. The same persons are mentioned in line 84.
61. This witness also occurs in line 83.
62. As to the person concerned here see remarks on line 35.
- 66-72. The witnesses named here also occur in line 85. For Pegôš, son of Moui, see line 56.
75. Theodor, son of Collouthos, is also mentioned in l. 86, and the scribe Zacharias in line 79. The locality of $\Phi\epsilon\rho\eta$ is perhaps the same as $\Phi\epsilon\nu\epsilon$, $\Phi\eta\nu\epsilon=\Phi\epsilon\nu\acute{\epsilon}\omega\varsigma$ in *P. Lond.* IV, n° 1419_{716, 764, 941, 1026}; 1420_{88, 112}; 1432₇₁ (cf. *ibid.* p. 205).
76. Šonte may be equivalent to سنت in the district of Ahmîm quoted by IBN DUQMÂQ, *op. cit.*, V, p. 27₁₈, IBN AL-ĞÎ'ÂN, *Tuhfa*, p. 181, and S. DE SACY, *op. cit.*, p. 701 (n° 18).
77. For Psinteka ($\psi\iota\nu\tau\kappa$, $\psi\iota\nu\tau\kappa\alpha$) in the Panopolite nome see H. GAUTHIER, *Nouvelles notes géographiques*, p. 95.
78. The same witness is mentioned in line 92.
79. The locality of Tsar is hitherto unknown.
80. $\mu\alpha\mu\epsilon\omega\iota\sigma\iota\varsigma$ is an unknown locality. Or is Μαγοοῦ— of *P. Lond.* IV, n° 1460₁₆₇ in the Panopolite pagarchy perhaps to be compared here?
86. Since the figure after λ has been destroyed, the number of the names mentioned in this part of the Greek declaration cannot be made out with certainty. Only 24 names are preserved, but hardly more than two names can be lost from the endings of lines 82-85.
90. A $\Psi\mu\omicron\upsilon\varsigma$, occurring in *P. Lond.* IV, n° 1460₈₆, was situated in the Antaeopolite and Apollinopolite pagarchy.
91. For $\Sigma\alpha\mu\alpha\chi\eta\eta$ cf. remarks on line 39 (p. 90).
93. The name of the first witness may be read فَضِيل or فَضِيل , the former being more frequently used; cf. AD-DAHABÎ, *Muṣtabih*, p. 407. The *nisba* الوائلى refers to وائل بن حجر or وائل بن عمرو or different clans of the Hawâzin, Kinâna, Iyâd, Dubyân and Azd. Cf. AD-DAHABÎ, *Muṣtabih*, p. 545; AS-SAM'ÂNÎ, *Kitâb al-Ansâb*, fol. 578^r; AS-SUYÛTÎ *Lubb al-Lubâb*, p. 272. الخزاعي refers to خزاعة , a clan of the tribe of Azd (cf. AS-SAM'ÂNÎ, *op. cit.*, fol. 197^r; AS-SUYÛTÎ, *op. cit.*, p. 92). The Banû'l-Lait, belonging to the

tribe of Kinâna, had come from the Ḥiğâz to Egypt and settled in Sâqiyat Qolte and its surroundings. Cf. AL-MAQRÎZÎ, *Abhandlung über die in Ägypten eingewanderten arabischen Stämme*, p. 435, 476; AD-DAHABÎ, *Muštabiḥ*, p. 454; AS-SAM'ÂNÎ, *op. cit.*, fol. 497^v; AS-SUYŪṬÎ, *op. cit.*, p. 231. The nomen gentilicium اللثي also recurs in PER Inv. Ar. Pap. 8120₁, 8140₇.

94. The *nisba* الصَدَفِي refers to the Ḥimyaritic tribe of صَدَف (cf. AD-DAHABÎ, *Muštabiḥ*, p. 313; AS-SAM'ÂNÎ, *op. cit.*, fol. 350; AS-SUYŪṬÎ, *op. cit.*, p. 160) and is also to be found in P. Berol. 11980_{20f}. and several times on tombstones in the Musée de l'art Arabe in Cairo (cf. the collection made by Prof. N. RHODOKANAKIS in *Islam* II [1911], p. 325 f.). As to the *nisba* al-Ḥaulânî see vol. II, n° 126₄ (p. 180 f.).

95. Members of the Umayyad family, especially descendants of Abân b. 'Uṭman b. 'Affân, Ḥâlid b. Yazîd b. Mu'âwiya, Maslama b. 'Abd al-Malik b. Marwân, Ḥabîb b. al-Walîd b. 'Abd al-Malik and of Marwân b. al-Ḥakam, had settled in Sa'îd, first of all in Tanda (تندة) in the *kûra* of al-Ušmûnain. Cf. AL-MAQRÎZÎ, *op. cit.*, pp. 431 f., 472 f.; AD-DAHABÎ, *Muštabiḥ*, p. 15; AS-SAM'ÂNÎ, *op. cit.*, fol. 48^v; AS-SUYŪṬÎ, *Lubb al-Lubâb*, p. 20.

96. For Ahmîm (Coptic *ⲁⲙⲙⲓⲙ*, Greek Πανός) cf. J. MASPERO-G. WIET, *Matériaux pour servir à la géographie de l'Égypte*, I, pp. 6 f., 173 ff. The *kûra* of Ihmîm, which, according to the anonymous *kûra*-list in AL-MAQRÎZÎ, (*Ḥiṭaṭ*, I, p. 72₃₇) and IBN ḤORDÂDBEH (*BGA*, VI, p. 81), also comprised الدير, and according to AL-QUDÂ'Î (*Ḥiṭaṭ*, I, p. 73₂₅) ابشاية and الدير (Ptolemais), is here combined with Taḥṭâ, situated about 35 km northwest of Ahmîm, today the capital of the Markaz of Taḥṭâ, in the Mudîrîya of Girgâ. Cf. IBN DUQMÂQ, *Kitâb al-Intiṣâr li-wâsiṭat 'iqḍ al-Amṣâr*, V, p. 24; IBN AL-ĠÎ'ÂN, *Tuhfa*, p. 187₁₄; S. DE SACY, *Relation de l'Égypte, par Abd-Allatif*, p. 700 (n° 26) and 'ALÎ PAŠA MUBÂRAK, *al-Ḥiṭaṭ al-Ġadîda at-Tauṣîqîya*, XIII (Cairo, 1305), pp. 51 ff.

100. طُومَار, also quoted by AL-ḤAFÂĠÎ, *Kitâb šifâ' al-Ġalîl* (Cairo, 1325) p. 128 and AZ-ZAMAḤŠARÎ, *Asâs al-Balâġa* II (Cairo, 1923), p. 79, is borrowed from Greek τομάριον = τόμος "scroll, roll, document" (cf. E. A. SOPHOCLES, *Greek Lexicon*, p. 1084). The transference from "scroll" (cf. F. A. MESGNIEN MENINSKI, *Lexici Arabico-Persico-Turcici* III, (Viennae, 1780), p. 646 in longum convoluta carta) to "document" is easy if we

remember that documents were usually folded or rolled and tied with a papyrus-strip, as was apparently the case with the present homology (cf. *CPR* III, I/1, p. 44 f.) The word is also used thus in the fragment PER Inv. Ar. Pap. 2068₁. In the other instances where طومار is found in Arabic Papyri, it clearly means "sixth of a papyrus-roll".

168

List of personal names probably belonging to an official declaration.

Inv. n° 170. 159 A.H. (31st October, 775 to 19th October, 776 A.D.).

Yellowish brown, fine papyrus. 11.5×19 cm. On recto there are eight lines written by six different hands in black ink at right-angles to the horizontal fibres (A ll. 1-4, B ll. 4-5, C ll. 5-6, D l. 6. E ll. 6-7, F ll. 7-8). Verso blank.

Place of discovery unknown, but probably al-Ušmûnain.

Torn off at the top and on the right side.

- | | | | |
|---|-----------------------|---|---|
| [| د |] | ١ |
| [| مـ |] | ٢ |
| [| له |] | ٣ |
| [| من أهل مدينة |] | ٤ |
| [| بخطه وفلان |] | ٥ |
| [| من |] | ٦ |
| [| س |] | ٧ |
| [| سنة تسع و خمسين ومائة |] | ٨ |

4. Nûn of ون is dotted. — 7. The head of final Yâ is smeared; probably the witness wrote ه and then clumsily altered it to نى. The penultimate word of the line looks like امامات in the original, but this being clearly a slip of the pen or a misspelling, I suppose that الكاتب may have been intended by the scribe.

1.
2. M]ône Piheu of the people of Deir Abî Amûne, and Isaac (Ishâq) b. John (Yohannes)
3.] le of the people of the town of Ašmûn, and 'Abd al-Karîm b. Yazîd
4. of the people of the town of Ašmûn. There have testified thereto Muḥammad b. Zaid, the Ġumahite, who has written his name and his testimony
5. [with his (own) handwriting. And So and So], son of Sayyâr, the Hâšimite, of the companions of as-Salm, and 'Abdallâh b. 'Îsâ, the Anšârite,
6. [.....] and 'Abd al-Wahîd b. Isma'îl, the Ma'âfirite, and Sa'îd
7. [.....] . b. Dakar, the Laitite, and Sayyid b. Abî Ba'îr, the scribe, and he has written (it)
8. [in of the y]ear one hundred and fifty-nine.

2. مونه may be the transcription of the Coptic personal name *monē*, *monē* (CPR II, p. 203, W. E. CRUM, *Coptic Manuscripts brought from the Fayyum*, n° 13₂ [p. 25], CMRL, n° 116 [p. 64]), or *monēi*, Μονή (CPR II, n° 8₁ [p. 26], cf. MPER II/III [1887], p. 174). مونه renders the well-known Coptic name *monē*, *monē*, *monē* (W. E. CRUM, *op. cit.*, n° 12₁ [p. 23], CMRL, n° 164₂ [p. 87], CPR II, n° 252₇ [p. 193], cf. WZKM XI [1897], p. 16). *monē* is 'Αμμώνε (F. PREISIGKE, *Namenbuch*, col. 26); the site of the monastery of Ammonios is unknown, but possibly the district of al-Ušmûnain may come into consideration. A place called قرية دير امون, situated in the district of Mellawî near Dêr el-Bayâḍiyya, is mentioned by 'ALÎ PAŠA MUBÂRAK, *al-Hiṭaṭ al-Ġadîda at-Taufîqîyya* XI (Cairo, 1305), p. 70₃₀.

3. For the town of Ašmûn see vol. I, p. 70.

4. The *nisba* الجُمَحِيّ refers to the Ġumah, a clan of the Qoreiš. Cf. AS-SUYŪṬÎ, *Lubb al-Lubâb*, p. 67; AS-SAM'ÂNÎ, *Kitâb at-Ansâb*, fol. 134^v, 135^r.

5. As to the *nisba* al-Hâšimî see AS-SUYŪṬÎ, *op. cit.*, p. 277; AS-SAM'ÂNÎ, *op. cit.*, fol. 587^v. The *nisba* also recurs in PERF n° 736₇. For الأنصاري cf. AS-SAM'ÂNÎ, *op. cit.*, fol. 51^r. The *nisba* is also to be met with in PER Inv. Ar. Pap. 8140₃, 10153_{2f}.

6. The *nisba* al-Ma'âfirî relates to the South-Arabian tribe of Ma'âfir, a considerable part of which settled in Egypt. Cf. AS-SUYÛTÎ, *op. cit.*, p. 247; AS-SAM'ÂNÎ, *op. cit.*, fol. 535^r. Members of this tribe are not only mentioned in the papyri (PERF n° 646 E₁₆, 736₁₆, PER Inv. Ar. Pap. 11046_{16, 18, 21}, *P. Ryl. Arab.* x n° 10₉ [p. 116]) but also on tombstones (cf. the collection by N. RHODOKANAKIS in *Islam* II [1911], p. 325 f.).

7. For al-Laitî cf. n° 167₉₃ (p. 91). Instead of سَيْد , سَنَد might also be read according to AD-DAHABÎ, *Muṣṭabih*, p. 285, and there are several possibilities of reading the name بَعِير . According to AD-DAHABÎ, *op. cit.*, p. 49f. we have a choice between بَعِير , بَعْتَر , بُعْتَر , بُعْتَر , بُعْتَر and بُعْتَر , but I prefer the first as the most common. As to the mention of the writer of the document see vol. I, pp. 82, 116.

C

Miscellaneous documents

2

Instructions from a high official to a subordinate

169

(Pl. XIX)

Instruction from the administrator of the district of Ašmûn
to a subordinate.

Inv. n° 169. Rağab, 134 A.H. (23rd January to 22nd February, 752 A.D.).

Light-yellow, fine papyrus. 11.3×9.2 cm. On recto there are twelve lines written in black ink by a small, clear, neat hand without diacritical points at right-angles to the horizontal fibres. Since line 12 presents again the Basmala, commencing apparently a new text which unfortunately is lost, it seems that the scribe—obviously an official residing in the nome-capital—used the papyrus (which originally was much longer) to copy letters directed to other officials in the different villages of the *kûra*. The back bears only a Coptic line at the bottom, written in black ink parallel to the vertical fibres (ⲛⲓⲁⲛⲟⲥ). A *selis*-joint is visible at a distance of 0.7 cm from the upper margin.

Place of discovery probably al-Ušmûnain.

As less than the right half of the letter is preserved no continuous sense can be enucleated.

- ١ بسم الله الرحمن الرحيم
٢ هذا كتاب من مرزوق بن نا [جد عامل الأمير الملك بن يزيد على كورة]
٣ اشمون لقلته شنود
٤ من ا[ه]ل[ل] [. . .] من اسفل اشمون

2. Of the patronymic only remnants of the first two letters have survived. The second is certainly Alif, of the first a small piece is preserved, which might have belonged to a Bâ, Râ (or Zây). Perhaps تاجد or راشد is to be supplied. — 4. اهل is much damaged, only the foot of Alif and the greater part of Lâ are visible. The following place-name is almost completely destroyed but the remnants of the last letter seem to belong to Tâ marbûṭa. Perhaps سيفة (P. Cair. B.É. Inv. n° 162) or تده could come into consideration since the gap contained apparently only letters of medium size.

٥ في كل طبل ما قد كته [بته

٦ قبال قرينك واكتبته [ى

٧ شتا وغير ذلك [

٨ في قرينك من جزية مسـ [ـ

٩ وكره أن تكتبها له فلا تـ [ـ

١٠ حاسب له شيا اذ سد اـ [ـ

١١ في رجب سنة أربع وثلـ [شين ومائة

١٢ بسم الله الرحمن [ن] الرحيم

1. In the name of God, the Compassionate, the Merciful.
2. This is a letter from Marzûq b. Râ[šid, administrator of the Amîr al-Malik b. Yazîd over the *kûra* of]
3. Ašmûn, for Qolte Šanûd[a
4. an inhabitant of[.....] belonging to Lower-Ašm[ûn
5. with each instalment what I have just writ[ten
6. the *qabbâl* of your village, and write to m[e
7. different [] and others []
8. in your village of the poll-tax [
9. and he disapproves of your writing it to him, thus do not [write it?
10. counting something to his credit if there is [
11. in Rağab of the year [one hundred and thir]ty four.
12. In the name of God, the Compassionate, the Merciful.

2. Abû 'Aun 'Abd al-Malik b. Yazîd al-Ğurğânî has been invested by the Governor Šâliḥ b. 'Alî with the office of governor and director of the central Treasury of Egypt in 1st Ša'bân, 133 A.H. (4th March, 751 A.D.). He held these two offices until the re-installation of Šâliḥ b. 'Alî who returned to Egypt on 5th Rabî' II, 136 A.H. (8th October, 753 A.D.). Cf. AL-KINDÎ, *Kitâb al-Wulât*, p. 101f. and CPR III, 1/2, p. 108 f.

3. As to Ašmûn see vol. I, p. 70.

5. For the signification of طبل cf. vol. II, p. 37.

6. As to the title of قبال see *P. Heid.* III, p. 31 and n° 3.

But I am of the opinion that the exact meaning of this title is not "Erheber der Grundsteuer" (collector of land-tax), but that it should more properly be applied to the weighing officer who measures the corn coming in for the embolé in the different villages (cf. ζυγός in *P. Lond.* IV, p. 446). We find this title used in connection with Christians in PSR n° 431₃ (بوله بن ندرق القبال), *P. Cair. B.É.* Inv. n° 159^r_{1,13,17} (مينا القبال) and in PER Inv. Ar. Pap. 5243^r₅ (زكوى بن مينا القبال).

170

(Pl. XII)

Official instruction directed apparently to the head
of the district administration.

Inv. n° 345. IIIrd Century of the Hīra (IXth Century A. D.).

Light-brown, tolerably fine papyrus. 17.2×29.3 cm. On recto six lines of an official letter are written in black ink at right-angles to the horizontal fibres in large characters by a highly skilled scribe, resembling somewhat that of old *Dîwânî*-Manuscripts with a tendency to unusual ligatures (cf. l. 2, where Lām of the word كل is ligatured with Yâ of the following يوم and l. 4 Nûn of بن being connected with the Initial-'Ain of عبد). The only letter pointed is Šîn (l. 2) the points being placed side by side, but observe Šîn in ll. 3, 5 which is differentiated from Šîn in the same way (cf. *CPR* III, I/1, pp. 70-72). Reverse blank. The papyrus was folded parallel to the lines, the widths of the successive folds being from bottom to top: 1.5+1.5+1.5+1.5+1.4+1.8+2.1+2.9+2.5 cm.

Place of discovery unknown.

With the exception of the last line the beginning of which is damaged, the extant portion of the letter is very well preserved.

- ١ قبلهم ثلاثة ايام فان حملوا هذا المال والا ضرب
 ٢ كل واحد منهم في كل يوم عشرة
 ٣ اسياط واغرمه في صلب ماله دينارا
 ٤ و[ا]حدا وان ياخذ احمد بن عبد الله وذكر بن يحيى
 ٥ و[فلان بن عبد الله بانفاذ ذكور المساحة
 ٦ [] . [] . []

1. They have yet three days. So if they bring the money of this tribute (well) but if not then he will beat

2. each of them every day ten

3. strokes of the whip and he will inflict on him (a fine of) one dînâr (payable) out of his own means.

4. And if Aḥmad b. 'Abdallâh, Dakar b. Yaḥyâ

5. and [So and So] b. 'Abdallâh commence to carry through the reports of (land-)measurement

3. أَسِيَّاط is, besides the more usual سِيَّاط and أَسَوَّاط, a rare form of the plural of سَوَّط meaning ضَرْبَةُ سَوَّطٍ and synonymous with جِلْدَةٌ (cf. *P. Heid.* III, n° 3₅₂ فَأَجْلَدَهُ مِئَةَ جِلْدَةٍ). It seems that ten lashes of the whip formed the conventional punishment for trivial crimes (cf. *AL KINDÎ*, *Kitâb al-Wulât*, p. 203₄ فَضْرِبُهُ عَشْرَةً). As to غَرَمَ "fining" cf. *NPAF* n° 3₂.

4. Aḥmad b. 'Abdallâh and Dakar b. Yaḥyâ are mentioned as the two عامل (administrators of taxes, officials or tax-collectors) of Sa'îd b. 'Abd ar-Raḥmân in *PERF* n° 726₅ (224 A.H.) and 737₆ (225 A.H.), — here entrusted with the collection of revenues in the district of al-Usmûnain —, Dakar b. Yaḥyâ appears as *'âmil* of the Governor Ishâq b. Yaḥyâ in *P. Strassbg. Arab. Inv.* n° 80_{5f}. (235 A.H.).

2 Ms. عشرة . — 3. Ms. اشاط . — 5. Ms. المشاحه . — 6. Nothing but a piece of a curve and the top of a letter, which was probably Râ or Zây, has survived of this line.

171

(Pl. VI)

Instruction from the administrator of the Wazîr al-Fath b. Hâqân
to an inhabitant of the Amîr's estate.

Inv. n° 100. 242-247 A.H. (856-861 A.D.).

Light-brown, tolerably fine papyrus. 11.5×16 cm. On recto there are 5 lines of the beginning of an official letter written in black ink in large characters resembling those of n° 170, at right-angles to the horizontal fibres; diacritical points are frequently added. Reverse blank.

Place of discovery probably al-Ushmûnain.

All lines are broken off at the beginning and, except l. 1, at the end, the extant portion being tolerably well preserved. Unfortunately not enough remains to inform us of the essential matter of the instruction to the subordinate person addressed thereby.

- ١ [بسم الله الرحمن الرحيم]
٢ [هذا كتاب من محمد بن وكيل الامير]
٣ [الوزير الفتح بن خاقان لقلته بن بقم من سكان قلندون مـ] [نـ] ضيا [ع الامير]
٤ [١] يده الله انى امرت بترك العرض له والو []
٥ [بعد قرى عليه كتابى هذا]

1. الرحيم is dotted in the original. — 2. الامير and Nûn in بن are provided with dots. It is remarkable that the scribe left a blank space after بن to be filled in with the patronymic which, nevertheless, was not inserted. — 3. Ms. , اعلته , حامان . — 4. Ms. قلندون (unpointed) have been added above the line by the scribe. The completion of the title at the beginning of this line is given by analogy with CPR III, 1/2, n° 165₇, 166₄, 167₄. — 5. Yâ in يده and Nûn in انى and امرت are dotted in the archetype. — 5. The first word is doubtful only a letter resembling Dâl being preserved, but بعد would be expected. The initial Hâ in هذا is blotted. Only illegible traces of letters are visible after this word.

1. [In the name of] God, the Compassionate, the Merciful.
2. [This is a lett]er from Muḥammad b. , the representative of the Amîr,
3. [the Wazîr al-Fa]ṭḥ b. Ḥâqân, for Qolto b. Baqîm, one of the inhabitants of Qalandûn belonging to the estat[es of the Amîr,]
4. may God strengthen him. Verily, I ordered that there be yielded up to him the compensation (?) and the [
5. after this my letter had been read to him

3. The Wazîr al-Faṭḥ b. Ḥâqân, who had been nominated finance-minister as successor of al-Faḍl b. Marwân in 233 A.H., was granted the fief of Egypt by the Caliph al-Mutawakkil in lieu of his son, the crown prince Muḥammad al-Muntaṣir, in the Rabî' I, 242 A.H. (8th July to 7th August, 856 A.D.), he having the right of nominating the governor of this province of his own choice. He therefore entrusted with the administration the Turk Abû Ḥâlid Yazîd b. 'Abdallâh b. Dînâr, who was appointed على الصلاة, entered Egypt on 20/21st Raġab, 242 A.H. (22/23rd December, 856 A.D.) and discharged this function until 14th of Šawwâl, 255 A.H. (25th September, 869 A.D.). We are ignorant as to the official who assisted him as director of the central Treasury and administrator of the finances (صاحب الخراج) between 242 and 247 A.H. It is possible that Sulaimân b. Wahab, who is mentioned as his director of revenues by AL-KINDÎ (*Kitâb al-Wulât*, p. 203₁₅) in 247 A.H. (861 A.D.), followed the freedman Badr, whose name occurs in *CPR* III, 1/2, n° 161f., 164, 170 (cf. *ibid.* p. 157) if this office had not already been held by Sulaimân before this year. Al-Faṭḥ b. Ḥâqân was murdered together with the Caliph al-Mutawakkil about the 10th December, 861 A.D.⁽¹⁾ (cf. the instances quoted in *CPR* III, 1/2, p. 162). The present document shows that the village of Qalandûn (for which see vol. II, p. 82 f.), belonged to the domains which al-Faṭḥ possessed

1. This date is not absolutely certain. According to AT-ṬABARÎ, *Annales*, ed. M. J. de GORJE, ser. III, vol. III (Leiden, 1883/4), p. 1465, ed. Cairo, 1326 A.H. vol. XI, p. 67 it was the night of Wednesday a little after the first third of the night when four days had elapsed from the month of Šawwâl of the year 247 A.H., but others (e.g. AL-KINDÎ, *Kitâb al-Wulât*, p. 204) say it was on the night of Thursday. The fourth, however, corresponds to a Thursday (11th December) and the fifth to a Friday (12th December).

in Egypt. To such a domain there is reference also in PERF n° 764₃ (dated 242 A.H. = 857 A.D.) where a Lucas, son of Menas, and Baṭâne, son of Lysimaḥe, inhabitants of the domains of the Amîr al-Faṭḥ, freedman of the Commander of the Faithful⁽¹⁾ are mentioned. To his staff in Egypt may be reckoned, too, al-Faṭḥ freedman of al-Faṭḥ b. Ḥâqân, who wrote the letter PER Inv. Ar. Pap. 379.

The patronymic بقم is the equivalent of the Coptic name Pakemis (F. PREISIGKE, *Namenbuch*, col. 258 Πακῆμις).

1. ذكر حق الليث بن عمر على لقاس بن مينا وبطا [نه] (٣) لسمحه من ضياع الامير الفتح مولى امير المو [مين].

The passage of this papyrus quoted in *CPR* III, 1/2, p. 163 is now to be rectified; من has been corrected from ام by the scribe who blotted out the Alif.

b

Petition to the Caliph

and

Letter respecting the payment of taxes

172

(Pl. XIII)

Petition to the Caliph al-Mu'tazz billâh.

Inv. Ta'rîh n^o 2807.

252-255 A.H. (866-869 A.D.).

Light-brown, fine papyrus. 11.5×34 cm. On recto six lines are written in black ink in a fine large *Dîwânî* at right-angles to the horizontal fibres. At a distance of 0.5 cm from the lower margin a *selis*-joint is visible. Verso blank.

Place of discovery unknown.

Much damaged. A portion of the upper margin as well as the left side margin remain; the right side and bottom of the document are broken off.

١ بسم الله الرحمن الرحيم

٢ هذا كتاب لعبد الله ابى عبد الله الامام المعتمد بالله امير المؤمنين

۳ اطال الله [بـ] [ا . . . هـ] [محزمن ابی ر] [می و] [معیل بن داود بن یزید]

المقاطعين على مجلس مدير

٤ [. . .] بـ بن یحس وشنوته بن اصمطفن و یعقوب مینا فیساط

• [] ا[] . [] سا وكذا ان النجار ويثبه بن هشام ويحنس بنيه

11 [] 11 []

3. About three letters may be lost between the Alif in **بِقَامَ** and the Alif after the gap of which only the top is preserved. The letter following **اِبِي**, of which nothing but the end remains, may have been Dâl or Râ. — 4. At the beginning of the line vestiges of three letters are recognizable; of the second and third the *hastæ* only have survived. Ms. **فِيسَاطُ , وَسَبُوتُهُ**. — 5. The reading of the fragments of words, which have partially faded out and are mutilated, may be regarded as provisional. Ms. **بِنِيهِ** (fully dotted). — 6. Only the tops of two letters have survived.

1. In the name of God, the Compassionate, the Merciful.
2. This is a document for the servant of God Abû 'Abdallâh, the Imâm, al-Mu'tazz billâh, Commander of the Faithful,
3. —may Go[d] prolong his life—] from Abû and I[s]ma'il b. Dâwid b. Yazîd, the two stipendiaries of the *mağlis* in
4. [] b. Yoḥannes and Šanûte b. Iṣṭafan and Ya'qûb Mînâ Fayât (Phaeiat)
5. [.....] and Ka[nn]ân the, carpenter, and Baiba (?) b. Hišâm and Yoḥannes Banîh (?).
6.

2. The Caliph Abû 'Abdallâh Muḥammad al-Mu'tazz billâh b. al-Mutawakkil reigned from 4th of Muḥarram, 252 A.H. to 27th Rağab, 255 A.H. according to E. v. ZAMBAUR, *Manuel de genealogie et de chronologie* (Hanover, 1917), p. 4., but ZAMBAUR (p. 4 annotation 9) notes that coins minted in the name of this Caliph prove that he had assumed power as early as Du'l-Ḥiğga of the year 251 A.H. According to G. WEIL, *Geschichte der Chalifen*, II, pp. 396f., 409f. he was proclaimed Caliph at the beginning of the year 252 A.H. (January, 866 A.D.) and compelled to abdicate on the 29th Rağab, 255 A.H. (13th July, 869 A.D.).

3. The name of the locality cannot be made out. The same group of characters occurs as the name of one of the Amîr's domains in n° 184, (p. 148). It is hardly probable that both toponyms are identical.

4. فياط is the exact transcription of the name Φαειάτ in F. PREISIGKE, *Namenbuch*, col. 452.

5. The reading of the name following النجار is not certain. The Ms. offers apparently something like سبه or perhaps عبه. For بيه cf. AD-DAHABÎ, *Muštabih*, p. 518. The patronymic following Yoḥannes is obscure.

173

(Pl. XIII)

Letter respecting the payment of taxes perhaps from a farmer
of state-land.

Inv. n° 125^r.

270-282 A.H. (884-896 A.D.).

For description see n° 100 (vol. II, p. 113).

- ١ [سـ.]
٢ ومم[هاجر بن .]عر من المرسل الف وسبع مائ[ة]
٣ بنقـد بيت المال ووزنه وو[]
٤ [] ربحق عرفته ووجب على ف[ا]ن انا قضيت او صنعت و[ر]
٥ خلل او نقص او وق[يـ]فة عال[ـ].
٦ حمارويه بن احمد مولى امير [لمومنين]

1.

2. and Mu[hâġir b. ...]'ar of that which has been sent, viz. one thousand seven hundr[ed]

3. full weight Treasury money [

4. [...] by an obligation which I have recognized and which is incumbent on me. But [i]f I execute or make... [

5. any defect, deficiency or de[l]ay [

6. Humârawaih b. Aḥmad, freedman of the Commander of th[e Faithful

6. The mention of the Ṭulûnide Abû Ġaiš Humârawaih b. Aḥmad b. Ṭûlûn, who reigned from Du'l-Qa'da, 270 to Du'l-Ḥiġġa, 282 A.H. gives an approximative date for the present letter.

1. Only traces of ± 2 letters of this line have survived. — 2. The vestiges of the first two or three letters are not clearly discernible. — 3. Yâ in بيت is dotted in the Ms. — 4. Traces of faint letters are visible at the beginning. Only Tâ in عرفته is provided with dots. — 5. The horizontal dash below the initial Lâm (or Alif) at the end of the line belongs perhaps to a reverted Yâ. — 6. The Alif in [لمومنين] — of the Lâm of which vestiges seem to be preserved — is ligatured with the preceding Râ in امير.

1

174

(Pl. XIV)

Passport.

Inv. n° 171. Ša'bân. 103 A.H. (24th January to 22nd February, 722 A.D.).

Light-yellow, brittle, fine papyrus. 14.3×17.1 cm. The text of the pass, originally consisting of eleven lines, is written on recto without diacritical points in black ink at right-angles to the horizontal fibres. Verso blank. A *selis*-joint is visible at a distance of 11.2 cm from the upper margin. The papyrus has been folded parallel to the lines from bottom to top, the first unopened fold bears an oval clay seal, presumably that of the writer of the above text, showing a legend in semi-Cufic characters for which no likely reading has yet suggested itself. The widths of the seven successive folds of the unrolled portion of the papyrus measure: $1.5 + 1.5 + 1.8 + 1.7 + 2.1 + 2.2 + 2.1$ cm.

Place of discovery probably al-Ušmûnain.

The text is damaged at the top (the Basmala and the greater part of lines 2 and 3 being destroyed) and worm-eaten in several places.

- ١ [بسم الله الرحمن الرحيم]
 ٢ هذا [] كتب [من فلان بن فلان عامل الامير عبيد الله بن الحبحاب على اعلا]
 ٣ اشمون [] سنة [] وده [] بن []
 ٤ فدا هره القمر من اهـ [] لـ مدينة اشمـ [] ون
 ٥ انى اذنت لك عطط ماس الصمد [] واسـ [] . ١١ []
 ٦ لوفـا جزيتـه ومعيشـته و [] جـلته خـ [] مسـة اشهر
 ٧ من مسـة [] لـ شـعبان سـنة ثلث ومئة الى [] انسـاخ
 ٨ ذى الحجة مـ [] ن سـنة [] لـ [] ثـ [] ومئة [] طـبعـ []
 ٩ [] فـ [] ن لـ [] يـ [] هـ بعد [] لـ [] لـ ذى [] جلته
 ١٠ فليـ [] يده الى مدينة والسلم على من اتبع [] الهـدى
 ١١ وكتب سـعيد في شـ [] بان سـنة ثلث [] ومئة

الله و . . . L.S.

[] سـ

2. The upper part of Kâf is partially preserved. — 3. Traces of the upstroke of medial Nûn are still visible. — 6. The foot of Alif survives. — 7. The right half of medial Hâ is preserved. — 9. The letter preceding Fâ is no longer recognizable.

The fist line of the seal shows الله followed by the head of Wâw or Fâ (Qâf) and two apices. Only Sîn (or Šîn) remains in the second line.

1. [In the name of God, the Compassionate, the Merciful].
2. Thi[s] is a document [from So and So, son of So and So, administrator of the Amîr 'Ubaidallâh b. al-Ḥabḥâb over Upper-]
3. Ašmûn for [Šan]ûda b[en]
4., one of the people of the town of Aš[mûn]
5. Verily, I have permitted thee to[.....].....[.....]
6. to pay his poll-tax and (to obtain) his subsistence, and I have appointed to him (as a term) fi[ve months]
7. from the lunation of Ša'bân of the year one hundred and three to [the end]
8. of Du'l-Ḥiğga of the year one hundred and three. And
9. [] ; and [wh]osoever meets him after the [pe]riod which [I have appointed to him]
10. and hail to him who follows [the guidance].
11. And Sa'îd wrote (it) in Ša[']bân of the year [one hundred and] three.
Seal: God.....
 ...[]

2. Attention is called here to the orthography of كُتِبَ the long vowel â not being expressed, which recurs also in the passes dated 133 A.H., P. Paris. BN. Arabe 4633₃ (published by S. DE SACY, *Mémoire sur quelques papyrus écrits en arabe et récemment découverts en Égypte*, *Journal des Savans*, Août 1825, p. 464), 4634₃ (published *ibid.*, p. 463 with facsimile), P. Lond. BM. Or. 15₂ (published by S. DE SACY, *Nouveau aperçu sur l'histoire de l'écriture chez les Arabes du Hidjaz*, *JA* x [1827], p. 220 and reproduced and republished by M. J. B. SILVESTRE, *Universal palaeography or Fac-similes of writings of all nations and periods*, London, 1850, vol. I, pl. xxix and p. 84 f., W. WRIGHT, *The Palaeographical Society, Facsimiles of Manuscripts and Inscriptions, Oriental series*, London, 1875-1883) Pl. v, and PERF n° 602₂ (dated 116 A.H.).

The restoration proposed here is suggested by n° 175₂ (p. 120).

3. As to the town of Ašmûn see A. GROHMANN, *Probleme der arabischen Papyrusforschung* in *Archiv Orientalní* III (1931), pp. 385 ff.

6. The period granted to the bearer of the passport to leave his home-town Ašmûn began on 24th January and ended with 21st June, 722 A.D.

175

Passport.

Inv. n° 130. First of Du'l-Hiġġa, 112 A.H. (14th February, 731 A.D.).

Light-yellow, fine papyrus. 21.2×24.2 cm. The text of the pass consisting of 12 lines is written on recto without diacritical points in black ink at right-angles to the horizontal fibres. The writing has some resemblance to that of the Qorra-papyri (cf. Alif turned to the right at the foot, final Alif being prolonged below the line; the exaggerated form of reverted final Yâ, the Ṭâ, Dâl, the triangular form of final 'Ain, the prolonged body of Dâd and Kâf and some other characteristics). Reverse blank. On the unrolled lower margin of the papyrus, which has been folded parallel to the lines, is a clay seal with the writer's name and device in unpointed semi-Cufic characters.

Place of discovery probably al-Ušmûnain.

With the exception of a few gaps, this document is complete.

Reproduced by B. MORITZ, *Ar. Pal.*, Pl. 106. The passage beginning with **أني** and ending with **المحرم** (ll. 5-8) has been edited and translated by C. H. BECKER, *ZA* xx (1906), p. 103 (*PAF* n° 17), and ll. 2 to the beginning of l. 4 are quoted by the present writer in *Aperçu de papyrologie Arabe*, p. 55.

- ١ بسم الله الرحمن الرحيم
- ٢ هذا كتاب من عبد الله بن عبد الله بن عبد الله عامل
- ٣ الامير عبيد الله بن الحبيب علي اعلا اشمون
- ٤ لقسطنطين ببسطلس شات ابط بنخده اثر وبعنقه خالين
- ٥ سبط من اهل بسقنون باهه من اعلى اشمون اني

- ٦ اذنت له ان يعمل باسفل اشـ[مودان] لوفـا جزيته
 ٧ والتماس معيشته واجلته شـ[هـ]ـرين [مـ]ـن [مـ]ـستـ[هـل] ذى الحجة
 ٨ الى انسلخ المحرم سنة ست عشرة ومائة فمن لقيه
 ٩ من عمال الامير او غيرهم فلا يعترض له فى ذلك
 ١٠ من الاجل الا بخير والسلم على من اتبع الهدى
 ١١ وكتب طليق < فى > مستهل ذى الحجة تمام سنة
 ١٢ اثنتى عشرة ومائة

الله ولـا L.S.

عبد الله

1. In the name of God, the Compassionate, the Merciful.
2. This is a document from 'Abda[l]lâh b. 'U[bai]dallâh, administrator
3. of the Amîr 'Ubaidallâh b. a[l]-Ḥabḥâb over Upper-Ašmûn,
4. for Constantin Papostolos (Qusṭanṭîn Babuṣṭulus), a young man, flat-nosed, on his cheek being a scar and on his neck two moles,
5. having lank hair, one of the people of Basqanûn Bâha belonging to (the district of) Upper-Ašmûn. Verily, I have
6. permitted him to work at Lower-Aš[mûn] to pay his poll-tax
7. and to obtain his subsistence, and I have appointed to him (as a term) two mo[nt]hs [fr]om the [lu]nati[on] of Du'[-]l-Ḥiġġa
8. to the end of Muḥarram of the year one hundred and sixteen; and whosoever meets him
9. of the Treasury officials of the Amîr or others let him not treat him within this

6. Only the head of Wâw and a part of the Nûn in اشون are preserved. C. H. BECKER proposed to read اشـ[مون فى] اعفاء, but there is no space for فى in the gap following the remnant of Nûn, which, by the way, might have been taken erroneously as a part of a reverted final Yâ by C. H. BECKER. The Ms. clearly shows لوفـا; though the tail of Wâw is destroyed the head of it cannot be confused with medial 'Ain which has always an almost triangular form (cf. ll. 6f., 9). — 7. Only the right half of medial Hâ and the greater part of Râ is preserved of شهرين. Of مستهل only the two last dents of Sîn and a remnant of the Tâ and Lâm are visible. — 11. فى, which was to be expected, has been omitted by the scribe.

10. period otherwise than well. And hail to him who follows the guidance,

11. and Ṭulaiq wrote it just < at the time > of the new-moon of Du'l-Ḥiġġa of the year

12. one hundred and twelve.

Seal: God is the protector
of 'Abdallâh

2. The person concerned here may be a son of the 'Ubaidallâh b. al-Ḥabḥâb, mentioned in the following line. His brother 'Amr ibn 'Ubaidallâh has had drawn up by his scribe 'Alî the pass PERF n° 602 (116 A.H.), which, in all probability, was also found at al-Ušmûnain.

3. 'Ubaidallâh b. al-Ḥabḥâb, the successor of Ḥayyân b. Šuraiḥ, administered the finances of Egypt during the years 102–116 A.H. (cf. CPR III, 1/2, p. 94f.). But the title *amîr*, which here—and also on the glass-weight n° 370 of the Collection of J. PIETRASZEWSKI (cf. his *Numi Mohammedani*, Fasc. I, Berolini, 1843, p. 103 and Pl. XI مما امر به الامير)—precedes the name of this official, points clearly to the fact that 'Ubaidallâh was not only متولى خراج مصر but also—at least for some time—deputy governor of Egypt. Cf. A. GROHMANN, *Aperçu de papyrologie Arabe*, p. 54f. For the division of the old *kûra* of Ašmûn in Upper- and Lower-Ušmûn cf. my *Probleme der arabischen Papyrusforschung*, I, p. 386. To the instances quoted there (note 4) for اعلى اشمون may now be added PER Inv. Ar. Pap. 3230₂, 3476 b₁ (كورة اعلى اشمون).

4. قسطنطين, recurring also in *P. Ryl. Arab.* xv n° 187, and frequently in the Rainer Papyri, corresponds to the Coptic κωσταντιμος CPR II, n° 149₃, κωσταντιμος ibid. n° 120₅, 149₁₉, W. E. CRUM, *CMBM*, n° 324 (p. 146). بيسطلس is the exact transcription of the Coptic name παποστολος (G. HEUSER, *Die Personennamen der Kopten*, I, p. 92, W. E. CRUM, *Coptic manuscripts brought from the Fayyum*, p. 77), Greek Παπόστολος (F. PREISIGKE, *Namenbuch*, col. 277). The name recurs in n° 211₅ (p. 220), *P. Cair. B.É.* Inv. n° 112₄, PERF n° 962₁ and *P. Ryl. Arab.* xi n° 3₈.

5. The locality mentioned here is with all probability identical with البسقنون in the district al-Bahnasâ recorded by IBN AL-ĠĪ'ÂN, *Tuhfa*, p. 161₃, IBN DUQMÂQ, *Kitâb al-Intiṣâr li-wâsiṭat 'iqd al-Amṣâr*, V, p. 3_{24f}, and in

S. DE SACY, *Relation de l'Égypte, par Abd-Allatif*, p. 686 (n° 23). It corresponds to the modern village of al-Basqalûn in the Mudîriya of al-Miniyâ, Marqaz Mağâga, n.n.w. of Mağâga and n.n.o. of al-Bahnasâ (see the map of the Survey of Egypt 1:100.000, sheet 64/54 and 64/60) mentioned also in جدول يشتمل على أسماء مديريات القطر المصرى ومراكزها وبلادها وملحقاتها مطبوعة نظارة الداخلية Cairo, 1910, p. 103 (البسقلون). It may be noticed that the permutation of Lâm for Nûn in the modern form of this place-name in the papyrus is not at variance with this identification since Nûn and Lâm not infrequently interchange in place-names (cf. قلنديون = مقطون = مقطول etc.). The following باهه, which unfortunately can no longer be identified with certainty, may be a locality apparently not far from al-Basqanûn; it therefore does not seem probable that this باهه could be the same as بَاهَا in IBN DUQMÂQ, *op. cit.* V, p. 5₂₅, IBN AL-ĞI'ÂN, *Tuhfa*, p. 163₁₄, S. DE SACY, *op. cit.*, p. 687 (n° 49), to day باها المعجوز in the district of Benî Suwêf (*Ğadwal*, p. 91), though according to the authorities just quoted, this locality, also, formerly belonged to the province of al-Bahnasâ.

6. As to the *kûra* of Asfal-Ašmûn see A. GROHMANN, *Probleme der arabischen Papyrusforschung*, I, p. 386. To the instances quoted here in annotation 5 I have now to add P. Cair. B. É. Inv. n° 238₅, PER Inv. Ar. Pap. 2291, 3175, 3229₁, 3230₂, 3253₂, 3762₃.

9. عامل especially means the governor of a province or the director of the local Treasury (e. g. صاحب خراج مصر synonymous with عامل خراج مصر) as also the head official of the finance-office in the district metropols. This is nevertheless not the meaning required here. It is to be noticed that to the عمال occurring in the minute on *P. Lond.* IV, n° 1359^v (p. 34) and 1375^v (p. 48), corresponds the ὑπουργοὶ in the text, which is interpreted by H. I. BELL as "agents (tax-collectors)" and "subordinate officials" (p. 34 annotation 1 and p. 48 annotation 1 respectively). The word is thus used frequently in the Arabic Qorra-papyri (*P. Heid.* III, n° 2₃₈, 3_{19, 65}, *NPAF* n° 2₂₄, 12₅). The term عامل has even, according to the papyri, been introduced as ἀμαλίτης into the Greek language (cf. *P. Lond.* IV, n° 1379₅, 1433₆₂).

11. Besides the reading طَلِيق (offered by F. WÜSTENFELD, *Register zu den genealogischen Tabellen der arabischen Stämme und Familien*, Göttingen, 1853, p. 455) طَائِق would also be possible according to AD-DAHABÎ, *Muštahih*, p. 326.

176

(Pl. XIV)

Order for appearance at the tax-office.

Inv. n° 311.

IIIrd Century of the Hġra (IXth Century A. D.).

Light-brown, coarse papyrus. 15.9×7.2 cm. On recto there are the beginnings of 11 lines of a tax register (n° 205) written in black ink parallel to the horizontal fibres; on verso a summons (six lines) is written in black ink at right-angles to the vertical fibres. Both texts are entirely destitute of diacritical points. The leaf was folded parallel to the lines from bottom to top, the widths of the successive folds being: $2 + 2.3 + 2.5 + 2.6 + 2.7 + 1.9 + 1.3$ cm.

Place of discovery unknown.

Only the text on verso is complete.

Similar texts of this kind are PERF n° 1154, 1155^v, 1156–1158, PER Inv. Ar. Pap. 971, 1334, 3320, 10154^v.

١ بسم الله الرحمن الرحيم
٢ يحضر الديوان
٣ ان شاء الله
٤ بما بينه هسه بهيوه
٥ اليهم ان
٦ شا الله

1. In the name of God, the Compassionate, the Merciful.
2. Bring to the tax-office (*ad-dîwân*)
3. if God will,
4. what H..... Piheu has notified
5. to them, if
6. God will,

4. The name ⲉⲓⲱⲉ , occurring very frequently in papyri, renders the Coptic ⲡⲉⲣⲏⲟⲩ , ⲡⲉⲣⲏⲟⲩ , ⲡⲉⲣⲏⲟⲩ ⲡⲁⲣⲏⲟ (cf. *CPR* II, p. 204, W. E. CRUM, *CMRL*, n° 164₂ [p. 87]) Greek Πηρον (F. PREISIGKE, *Namenbuch*, col. 325). Variant forms of the same name are: ⲉⲓⲱⲉ (n° 203₂), ⲉⲓⲱⲉ (n° 201₂, 209₇, 211₂; P. Cair. B. É. Inv. n° 112₃; PERF n° 672₄, 675₂; PER Inv. Ar. Pap. 634_{1,3}, 1792₃, 3144₁₀, 3149₄, 3232₁₀, 6007_{6,19}), ⲉⲓⲱⲉ (PER Inv. Ar. Pap. 3391₇), ⲉⲓⲱⲉ (P. Berol. 15067₁₇); ⲉⲓⲱⲉ (PERF n° 606₈, *BAU* n° 11₂₀, P. Cair. B. É. Inv. n° 110₂, 207 b₃); ⲉⲓⲱⲉ (*P. Ryl. Arab.* XI n° 3₁₃; cf. Παῦ in F. PREISIGKE, *Namenbuch*, col. 323), ⲉⲓⲱⲉ (*BAU* n° 11₂), ⲉⲓⲱⲉ (PER Inv. Ar. Pap. 5999₁₃) and ⲉⲓⲱⲉ (P. Cair. B. É. Inv. n° 211_{2,4}; PER Inv. Ar. Pap. 330₃, 6004_{5f}; P. Berol. 15076₈). Cf. J. V. KARABACEK, *WZKM* XI [1897], p. 16.

177

(Pl. XIII)

Summons for the appearance of two persons from Sâkiyat Balâwe.

Inv. n° 82.

IIIrd Century of the Hîgra (IXth Century A. D.).

Light-brown, tolerably fine papyrus. 15.3 × 8.5 cm. The text is written on recto parallel to the horizontal fibres in a current hand pointing to the 3rd Century of the Hîgra; diacritical points are lacking, but Šîn (l. 4) is provided with a slanting dash (cf. vol. I, n° 38, p. 67). Verso blank.

Place of discovery unknown.

Complete and very well preserved.

١ بسم الله الرحمن الرحيم
٢ اشخص الى ما قبلنا يحنس ومسيس
٣ ابني قير من ساقية بلاوة ولا ترخص
٤ لاحد منهم في الخلف ان شا الله

1. In the name of God, the Compassionate, the Merciful.
2. Bring before us Yohannes and Moses (Musîs),
3. the sons of Cyrus (Qîr), from Sâkiyat Balâwe, and do not make a concession

4. to either of them in respect to substitution, if God will.

2. As to the signification of *أشخص* see the glossary to AL-KINDÎ's *Kitâb al-Wulât*, ed. RH. GUEST, p. 64. For Yohannes cf. vol. I, p. 152, as to Musîs vol. II, n° 79₁₀ (p. 42).

3. *قير* is short for *κῑρ* the ending *oc* being cut off (cf. analogous names in G. HEUSER, *Die Personennamen der Kopten*, I, p. 91). This short form is frequently used but generally occurs compounded with *ابو* or *بو* (cf. P. Cair. B. É. Inv. n° 162₁₅, 211₃₁; PERF n° 690₃; PER Inv. Ar. Pap. 3211₆, 5219, 5999₂₇; W. E. CRUM, *CMRL*, n° 401₂ [p. 183] and P. Berol. 7910₁₁ = *BAU* n° 3 *ابو قير*; PERF n° 200₄ [*CPR* II, n° 102, p. 87], PER Inv. Chart. Ar. 7459 *بو قير*). *ساقية بلاوه* is a hitherto unknown locality. The name might be read either *بلاوه* (cf. *Παλαιονᾶς* in F. PREISIGKE, *Namenbuch*, col. 259) or *تلاوه* or even *سلاوه*, although a Coptic equivalent has not yet been found.

4. If my reading of the passage is correct the magistrate insists upon personal attendance of the persons summoned and expressly refuses their being represented by other individuals.

178

(Pl. XV)

Summons for the appearance of certain persons.

Inv. n° 104. IIIrd Century of the Hîgra (IXth Century A.D.).

Light-brown, tolerably fine papyrus. 23.5 × 6.5 cm. On recto there are remnants of 14 lines of a list of taxpayers, written in an irregular current hand, pointing to the 3rd Century of the Hîgra, in black ink at right-angles to the horizontal fibres, originally continued upon the verso; on the back are vestiges of the text continued from recto (the end of one line being tolerably well preserved) and 15 lines appertaining to an order for appearance written probably by the same hand in black ink, all parallel to the vertical fibres.

Place of discovery unknown.

The strip has been cut from a long sheet of a tax register, perforated in several places. Both the texts are tolerably well preserved. Of the text on verso apparently three lines have been washed out after line 12, so that all traces of ink have disappeared.

- | | |
|----|--------------------------|
| ١ | [اشخص الى] أحمد بن علي |
| ٢ | الدليل ولا تؤخره طرفة |
| ٣ | عين ان شا الله |
| ٤ | واشخص محمد وطيب |
| ٥ | الأدلا واصحاب المصادرة |
| ٦ | ولا تؤخرهم ان شا الله |
| ٧ | موسى بن علي بن عمر الزوج |
| ٨ | واشخص الى بكر بن الحديد |
| ٩ | بن عبد الغنى |
| ١٠ | ..... |
| ١١ | الساعة |
| ١٢ | واشخص الى مونه بن كيل |
| ١٣ | من طوخ ولا تؤخره |
| ١٤ | |
| ١٥ | بتياء، بتياء،] |

1. [Bring before me A]ḥmad b. 'Alī,
2. the guide, and do not hold him back a twinkling
3. of an eye, if God will.
4. Also bring Muḥammad and Ṭayyib,
5. the guides, and the exactors of the fine (?),
6. and do not hold them back, if God will.

7. Mûsâ b. 'Alî(?) b. 'Umar, the husband.
8. Also bring before me Bakr b. al-Ḥadîd
9. b. 'Abd al-Ġanî
10.
11. this moment.
12. Also bring before me Mône, son of Chael,
13. from Ṭûḥ, and do not hold him back.
14.
15. two hundred and eighty [.....].

2/3. A similar passage occurs in the citation to the tax-office PERF n° 871a₄₋₆ ولا تأخر بذلك لحظة واحدة إن شاء الله (cf. *Archiv Orientalní* VI, 1934, Pl. XXI).

4. As to the name طيب without the article, which seems to be of comparatively rare occurrence, cf. YÂQÛT, *Mu'ğam*, I, p. 832₆.

5. The expression المصادرة possibly refers to the exacting of a fine or an action for recovering money which is owing to the Treasury or to a private person. One may suggest that a situation such as in n° 154 is the basis of the proceeding before the magistrate summoning the parties.

8. There are several possibilities of reading the name الحديد. According to AD-DAHABÎ, *Muṣṭabih*, p. 151 we have a choice between الحَدِيد, الحَدِيد, or الحَدِيد.

12. For the two possibilities of reading the name موه cf. n° 168₂ (p. 94). For كِل see vol. I, p. 150.

13. Of the fourteen localities of the name of Ṭûḥ known to the Qamûs and the Rauk an-Nâsirî only five, which are situated in Upper-Egypt, concern us here, viz :

1. طُوخ الخَيْل in the Mudîriya of Minyâ 5 km south of Edmû and 3 km west of Bihdâl (IBN DUQMÂQ, *Kitâb al-Intiṣâr li-wâsiṭat 'iqd al-Amṣâr*, V, p. 21_{1ff.}; IBN AL-ĠÎÂN, *Tuhfa*, p. 181₂₄; S. DE SACY, *Relation de l'Égypte, par Abd-Allatif*, p. 696, n° 81; E. AMÉLINEAU, *La géographie de l'Égypte, à l'époque Copte*, p. 524; 'ALÎ PAṢA MUBÂRAK, *al-Ḥiṭaṭ al-Ġadîda at-Taufî-qîya*, XIII, p. 62₅₋₇). The village belonged formerly to the district (kûra) of al-Uṣmûnain.

2. طُوخ تَنْدَه or طُوخ سِنْجَرَج, in the Mudîriya of Siyût, 3 km south east of the village of Singîrğ and 3800 m east of Tanda, also formerly belonging to the *kûra* of al-Uşmûnain (IBN DUQMÂQ, *op. cit.*, V, p. 21_{1ff.}; IBN AL-ĞÎ'ÂN, *Tuhfa*, p. 182₁; S. DE SACY, *op. cit.*, p. 696, n° 82; 'ALÎ PAŞA MUBÂRAK, *op. cit.*, XIII, p. 62₁₃₋₁₅).

3. طُوخ بَكْرِيَّة in the Mudîriya of Siyût (IBN DUQMÂQ, *op. cit.*, V, p. 25₂₋₄; IBN AL-ĞÎ'ÂN, *Tuhfa*, p. 187₂₁; S. DE SACY, *op. cit.*, p. 700, n° 28; E. AMÉLINEAU, *op. cit.*, p. 524).

4. طُوخ الْعَسِيرَات or طُوخ الْجَبَل in the Mudîriya of Ğirğâ, 1500 m north east of Aulâd Ĥamza and 3200 m south of al-Minşât al-Kubrâ, formerly belonging to the district of Ahmîm (IBN AL-ĞÎ'ÂN, *Tuhfa*, p. 190₁₃; S. DE SACY, *op. cit.*, p. 701, n° 21; 'ALÎ PAŞA MUBÂRAK, *op. cit.*, XIII, p. 62₁₇₋₁₉; E. AMÉLINEAU, *op. cit.*, p. 523).

5. طُوخ الْبَلَّاص or طُوخ دَمْنُو in the Mudîriya of Qenâ, 5 km south of al-Ballâs and 4 km north of Naqâda, formerly belonging to the district of Qûş (IBN DUQMÂQ, *op. cit.*, V, p. 32₁₄₋₁₆; IBN AL-ĞÎ'ÂN, *Tuhfa*, p. 194₆; S. DE SACY, *op. cit.*, p. 703, n° 30; 'ALÎ PAŞA MUBÂRAK, *op. cit.*, XIII, p. 61₃₆₋₆₂₄; E. AMÉLINEAU, *op. cit.*, p. 523). طُوخ is also mentioned frequently in Arabic papyri (PERF n° 836₂; PER Inv. Ar. Pap. 340^v, 3221₁, 3452₂, ₁, 3480a₂, 3491₆; P. WESSELY 84₄, *P. Ryl. Arab.* xv n° 82 A₃). In the majority of instances a locality in the *kûras* of al-Bahnasâ and al-Uşmûnain seems to be meant. In PER Inv. Ar. Pap. 3016₂ a طُوخ الصَّغْرَى is mentioned together with the localities of the *kûra* of al-Bahnasâ, and in PER Inv. Ar. Pap. 3116₅ a طُوخ [] occurs, belonging apparently to the *kûra* of al-Uşmûnain. But any identification with one of the villages named above under n° 1-3 seems extremely doubtful.

179

Fragment of a summons.

Inv. n° 131.

IIIrd Century of the Hîġra (IXth Century A.D.).

Light-brown, fine papyrus. 11.4 × 7.5 cm. On recto there are 3 lines written in black ink at right-angles to the horizontal fibres in a current hand inclined to ligatures which points to the 3rd Century of the Hîġra.

Diacritical points are lacking, but Šîn (l. 3) is provided with a slanting dash (cf. n° 177). Verso blank. The papyrus has been folded parallel to the lines from bottom to top, the widths of the successive folds being: 1.6+1.7+1.8+2.1+2.3+1.9 cm.

Place of discovery unknown.

The extant portion, forming the conclusion of the summons, is very well preserved.

(Lines are lost here)

مشمر بن قضيب	١
ابو جعفر احمد بن رجا	٢
ولا توخرهم ان شا الله	٣

1. Mušammir b. Qaḍīb,
2. Abû Ġa'far Aḥmad b. Riġâ,
3. and do not hold them back, if God will.

180

(Pl. XV)

Order for payment against a man residing in al-Fustât.

Inv. n° 137. 113 A.H. (15th March, 731 A.D. to 3rd March, 732 A.D.).

Yellowish-brown, tolerably fine papyrus. 8.3×11.8 cm. The text of the money-edict is written in black ink in the small, regular, neat hand of a clerk of the tax-office at right-angles to the horizontal fibres, only one word being provided with dots. Verso blank.

Place of discovery probably al-Ušmûnain.

The left side and bottom of the papyrus is torn off. The margins remain at the top and on the right side. The lines 6-9 have been crossed out by the scribe.

- ١ بسم الله الرحمن الرحيم []
- ٢ هنا كتاب من عبد الرحمن بن مـ [عامل]
- ٣ الامير عبيد الله بن الحبيب [على كورة . . .]
- ٤ اشمون لخرجه بن لنجين من اهل مـ []
- ٥ ساكن القسطاط انه ا [صـ] [بك] من جزية []
- ٦ سنة ثلث عشرة ومائة [دينريـ] نـ [وسده] س []
- ٧ وثمان ونصف قيراط منها من جزية راسك
- ٨ دينرين ومن الثمن سدس وثمان ونصف
- ٩ قـ [ير] اط فا , [ك] ا . اد ملك السهموس

3. At the end اعلا or اسفل might be supplied. — 5. Remnants of Šâd and the upper parts of Alif and Kâf in اصايكم are recognizable. — 6. The end of the line can be restored from a comparison with the specification of the tax-amount given in ll. 8-9. The bends of final Nûn and of Sîn are partially preserved. — 7. Ms. فـ (as to قـ = فـ cf. CPR III, I/1, p. 71.).

1. In the name of God, the Compassionate, the Merciful.
 2. This is a letter from 'Abd ar-Rahmân b. M. [..... administrator]
 3. of the Amîr 'Ubaidallâh b. al-Habhâb [over the district of]
 4. Ašmûn, for Ġirġe b. Longîn(os), one of the people of M[.....],
 5. dwelling in al-Fuṣṭât. Verily, it has fal[en] upon thee [(as thy part) of the poll-tax]
 6. of the year one hundred and thirteen [two dînârs and one sixth]
 7. and one eighth and a half carat; thereof are on account of thy poll-tax
 8. two dînârs, and on account of the papyrus-tax one sixth and one eighth (of a dînâr) and a half
 9. ca[ra]t.
3. For 'Ubaidallâh b. al-Habhâb, cf. n° 175₃ (p. 122)
4. As to the town of Ašmûn see n° 38₂ (vol. I, p. 70). لنجين is a transcription of the Coptic form λουσιμε (besides λουσιμε, cf. W. E. CRUM, *CMRL*, n° 130₇ [p. 70], G. HEUSER, *op. cit.*, I, p. 100, 103), Greek Λογγίνος, Λονγίνος (F. PREISIGKE, *Namenbuch*, col. 197).
5. The present document is of some interest as confirming the supposition offered by H. I. BELL, *P. Lond.* IV, p. xv, that persons allowed to settle in the Capital or elsewhere should continue to pay their taxes as inhabitants of their native place. Thus George, son of Longinos, an inhabitant of a village belonging to the district of Ašmûn but residing in al-Fuṣṭât, receives an order for payment of his poll-tax from the administration of Ašmûn.
7. As to the expression جزية راسه cf. A. GROHMANN, *Probleme der arabischen Papyrusforschung*, II, p. 130 annotation 2.
8. For the papyrus-tax cf. p. 144.

181

(Pl. XVI)

Receipt for payment of land-tax (*harâğ*).

Inv. n° 133. 13th Thot, 233 A. H. (10th September, 847 A. D.).

Yellowish-brown, tolerably fine papyrus. 24.2 × 14 cm. The receipt is written on recto in a bold, flowing *Nashî*, entirely destitute of diacritical points, at right-angles to the horizontal fibres. Only in l. 11 Sîn is provided with a slanting dash. Verso blank.

Place of discovery probably al-Uşmûnain.

In a good state of preservation, only the beginning of lines 2-4, 11-13 and l. 14 being lost.

- | | |
|--------------------|---|
| مثقال | ١ |
| ديـنـر
γδγ'ι'β' | ٢ [تو] ت ١٧ الرقعة ε' |
| | ٣ [بسم الله الرحمن الرحيم] |
| | ٤ [ادى فلان بن المـ] وفق على يديه عن اناس شتى عما يلزمه من الخراج عن [المدينة] |
| | ٥ ثلث [ة دنا] نير ونصف وثلث وثلث ربع مثقال الى مينا القسطال بحضرة خليف
[بن فلان] |
| | ٦ والحسين بن احمد عاملى الوليد بن يحيى واحمد بن خلد اعزهما الله عـ [ى خراج] |
| | ٧ كورتين الاشموين واسفل انصنى وقوص لخراج سنة [σλ]γ |
| | ٨ منه عن نفسه αα'δ'γ |
| | ٩ وعن عبد الصمد بن الفيض βδγ'μ'η' |
| | ١٠ وهو عبد الخلق |

4. The greater part of Nûn in عن is destroyed. The supplement of the lost end of the line is assured by PERF n° 777₃ (*Archiv Orientalní* VI, 1934, p. 391). —

5. The lower part of final Alif in نير [دنا] is still preserved.

- ١١ شـ [شهد] سعيد بن القسم على اقرار مينا بن ابراهيم القسطال بما في [هذه البراة]
 ١٢ شـ [شهد] دكيل بن يحنس الكاتب بما في هذه البراة في توت ١٧ سـ [سنة ١٧]
 ١٣ شـ [شهد] دجريح بن مرقس على اقرار منا القسطال بوصول هذه الثلاثة الـ [لدنانير]
 ١٤ [ونصف وثلث وثلث ربع]
 ١٥ [] ٧١٧'١٣'

1. Mitqâl of a dînâr
2. [Tho]t 13, folio 5. $3\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$
3. [In the na]me of God, the Compassionate, the Merciful.
4. [So and So, son of al-Mu]waffaq has paid by his hands for different persons on account of that which was due from him for the land-tax (*harâğ*) of [the Capital]
5. thre[e dîn]ârs and a half and a third and a twelfth *mitqâl* to the treasurer (*qustâl*) Menas (Mînâ), in the presence of Hulaiq, [son of So and So,]
6. and of al-Husain b. Aḥmad, the two administrators of al-Walîd b. Yaḥyâ and Aḥmad b. Hâlid—may God exalt them—(set) ove[r the impost]
7. of the two districts (*kûra*) of al-Ušmûnain, Lower-Anşinâ and Qûs for the impost of the year [23]3.
8. Thereof (has been paid) for himself $1\frac{1}{24} + \frac{1}{48}$
9. and for 'Abd aṣ-Ṣamad b. al-Faiḍ $2\frac{1}{2} + \frac{1}{3} + \frac{1}{48}$
10. who (is called) 'Abd al-Hâliq.
11. Sa'îd b. al-Qâsim is wi[tness] to the acknowledgment by the treasurer (*qustâl*) Mînâ b. Ibrahîm, respecting that which (is contained) in [this quittance].
12. Chael b. Yoḥannes, the secretary, [is witne]ss to that which (is contained) in this quittance on 13th of Thot of the ye[ar 223].
13. Ğuraiğ b. Morqos [is witne]ss to the acknowledgment by the *qustâl* Mînâ, respecting the payment of these three [dînârs]
14. [and a half and a third and a twelfth (of a dînâr)].
15. [] $3\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$

5. The *qustāl* Mînâ b. Ibrahîm (cf l. 11) also recurs in the tax-receipt PER Inv. Ar. Pap. 3085₃ (226 A.H.), PERF n° 726₃ (224 A.H.) and 766₄ (244 A.H., *Archiv. Orientalní* VI [1934], p. 388). On the name and function of the *qustāl* see A. GROHMANN, *Griechische und lateinische Verwaltungstermini im arabischen Ägypten*, *Chronique d'Égypte* XIII/XIV (1932), p. 278f; as to the personal name Mînâ cf. vol. I, p. 226.

6. Abu'l-Wazîr Aḥmad b. Ḥâlid, a freedman of the Commander of the Faithful, who was finance-director (*sāhib al-harāğ*) under the governor 'Alî b. Yahyâ Abu'l-Ḥasan al-Armanî, entered Egypt on Wednesday, the 13th Rabî' II, 226 A.H. (9th February, 841 A.D.) according to AL-KINDÎ, *Kitâb al-Wulât*, p. 449_{8f}. (cf. F. WÜSTENFELD, *Statthalter*, II, AGWG XX [1875], p. 46). He was the successor of the wellknown Sa'îd b. 'Abd ar-Raḥmân (see CPR III, I/2, p. 151) who, nevertheless, held his office at least till 25th of Hathir, 227 A.H. (21st November, 841 A.D.). This results from PERF n° 746 (dated ٢٥ هـ 227 A.H.) a receipt for *harāğ*-payment in which the two deputies of two 'āmils of Sa'îd b. 'Abd ar-Raḥmân over the *harāğ* of the *kûra* of al-Ušmûnain and Anṣinâ are mentioned.⁽¹⁾ There is no documentary evidence in respect to the term of his function, but as the governor Ishâq b. Yahyâ al-Ḥatlî, the successor of 'Alî b. Yahyâ al-Armanî, nominated in Du'l-Ḥiğğa 235 ⁽²⁾ على الصلوة والخراج was also finance-director of Egypt, we may presume that Abu'l-Wazîr (who according to PERF n° 799₃ possessed landed property in the district of al-Ušmûnain) held this office until Du'l-Ḥiğğa, 235 A.H. (i.e. June, 850 A.D.). It seems moreover, that the financial administration of Egypt was temporarily divided in two departments in this period, one for Upper-Egypt and one for Lower-Egypt, as had already been the case under the Governor 'Abd al-'Azîz b. Marwân (685-705 A.D., cf. *P. Lond.* IV, p. XXI) and in 143 A.H. (761 A.D., cf. *BAU* n° 2 ديوان اسفل الارض). This appears from PER Inv. Ar. Pap. 4565 (dated 228 A.H., *MPER* I, 1887, p. 97) where Mûsâ b. al-Ḥusain is designated as 'āmil (administrator of taxes) of the Amîr Ašinâs over the *harāğ* of the districts of Sa'îd, i. e. Upper-Egypt.

(٤) بحضرة خليفتي ابراهيم بن عيسى (٥) ومحمد بن القسم عاملي سعيد بن (٦) عبد الرحمن مولى أمير المؤمنين علي (٧) خراج كورة الاشمونين وأنصى (٨) خراج سنة سبع وعشرين ومائتي

2. Cf. AL-KINDÎ, *op. cit.*, p. 197 who mentions Du'l-Qa'da as the end of the governorship of 'Alî b. Yahyâ; ABU 'L-MAḤÂSIN IBN TAĞRÎBÂRDÎ, *Nuğûm az-Zâhira*, (ed. T. G. J. JUYNBOLL and B. F. MATTHES), p. 711 (ed. Cairo, II, 1930, p. 283); F. WÜSTENFELD, *Statthalter*, II, AGWG XX (1875), p. 48.

7. The dual *kûratain* refers to al-Ušmûnain and Lower-Anşinâ on the one hand and Qûş on the other. That al-Ušmûnain and Lower-Anşinâ formed an administrative unit results from PER Inv. Ar. Pap. 3085₆ (226 A.H.), PERF n° 766₆ (244 A.H.), while PER Inv. Ar. Pap. 371₁ shows that temporarily even Qûş and Taḥâ had been united with al-Ušmûnain and Lower-Anşinâ in one *kûra* (cf. A. GROHMANN, *Probleme der arabischen Papyrusforschung*, I, p. 389). For قوص (κωσ) recurring also in PER Inv. Ar. Pap. 1238₆, 3209_{6f., 9f.}, 5999_{21, 27, 47}, P. Berol. 7514₃ and P. Cair. B. É. Inv. n° 85₁₁ see J. MASPERO-G. WIET, *Matériaux pour servir à la géographie de l'Égypte*, pp. 155-158. The completion of the date is suggested by the fact that Abu'l-Wazîr held his office during the period 227-235 A.H. Cf. remarks on line 6. For the substitution of the Greek numerals for the Arabic date cf. vol. I, p. 81.

8-9. As the requested sum of the land-tax is clearly $3\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$ dînârs, and the two items ($1\frac{1}{12} + \frac{1}{48}$ and $2\frac{1}{2} + \frac{1}{3} + \frac{1}{48}$ dînârs), amount to $3\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{2}{48}$ dînârs, the difference of $\frac{2}{48}$ of a dînâr or one carat is to be understood as the *taman aš-ṣuḥuf* or *barâ'a* (quittance-fees) collected by the tax-payer as reward for the drafting of the receipt; the amount of $\frac{1}{4}$ of a dînâr per tax-payer must be regarded as comparatively low if compared with much higher amounts furnished by other papyri; cf. A. GROHMANN, *Probleme der arabischen Papyrusforschung*, II, p. 147.

12. Possibly كیل بن یحنس who occurs as lessor in the contract of lease PER Inv. Ar. Pap. 459, which apparently appertains to approximatively the same time as the present document, may be the same person as mentioned here. For the proper names كیل and یحنس see vol. I, pp. 150, 152.

182

Receipt for payment of land-tax (*harâğ*).

Inv. n° 166.

26th Messori, 241 A.H. (19th August, 855 A.D.).

Brown, tolerably fine papyrus. 13.8×9.2 cm. The receipt (8 lines) is written on recto in black ink at right-angles to the horizontal fibres without diacritical points. Verso blank. The papyrus was folded parallel to the lines, the last two folds, still unrolled, bear a lump of clay on which an oval seal was impressed, showing the name of Nafîs followed

by a pious device. The widths of the successive folds are from bottom to top: $1.4 + 1.6 + 2.1 + 2.2 + 2.6 + 2.7 + 1$ cm.

Place of discovery unknown.

Complete and well preserved.

- ١ يوم β مسرى ٢٥ الرقعة β
 ٢ بسم الله الرحمن الرحيم
 ٣ ادى مطك ومرقس عما يلزمهم عن نخراج
 ٤ سمانه ضيعة ابى محمد اعزّه الله نصف
 ٥ وثلت وسدس ثمن نقد بيت المال ووزنه
 ٦ الى يوسف بن يعقوب وكيل ابن الحسن
 ٧ اعزّه الله وع[م]ر وكيل صالح ونفيس لخراج
 ٨ سنة σμα
 نفيس يثق بالله L. S.

1. Monday, Messori 26th, folio 2.

$$\frac{1}{2} + \frac{1}{3} + \frac{1}{48}$$

2. In the name of God, the Compassionate, the Merciful.

3. Metok(os) and Mark(os) have paid on account of that which was due from them for the land-tax

4. of S....., the domain of Abû Muḥammad — may God exalt him — one half

5. and one third and a sixth of an eighth full weight Treasury money

6. to Yûsuf b. Ya'qûb, the representative of Abu'l-Ḥasan

7. — may God exalt him — and 'U[m]ar, the representative of Ṣâlih and Nafîs, for the impost

8. of the year 241.

Seal: Nafîs trusts in God.

1. For the month of Messori see vol. II, n° 98₅ (p. 111).
2. **مطك** may be short for *Métokos*, *Mítokos* in F. PREISIGKE, *Namenbuch*, col. 215, 218. As to the omission of the termination *os*, very common in Coptic personal names of Greek origin, see G. HEUSER, *Die Personennamen der Kopten*, I, p. 91.
5. On the formula **نقد بيت المال ووزنه** see the remarks on n° 81₆ (vol. II, p. 47).
7. Besides **نَفِيس**, **نُفَيْس** or **نُقَيْش** could also be read according to AD-DAHABÎ, *Muṣṭabih*, p. 535.
8. As for the substituting of the Greek numerals for the Arabic date cf. vol. I, p. 81.

183

Fragment of a receipt for payment of land-tax (*harâğ*).

Inv. n° 213. 248 A.H. (7th March, 862 to 24th February, 863 A.D.).

Brown, tolerably fine papyrus. 11·7 × 13·6 cm. On recto 7 lines of a tax-receipt are written by two hands (A ll. 1-2, 4-7, B l. 3) in black ink at right-angles to the horizontal fibres. Verso blank. The papyrus was originally folded parallel to the lines.

Place of discovery unknown.

Much damaged, the upper part of the receipt being broken off; the left side margin still remains.

(Some lines are lost here.)

- ١ [فلان بن فلان عامل [ابى الحسن [ا-حمد بن محمد]د]
- ٢ اعزه الله لخراج س—[سنة ثمـ]ات واربعين وماتين سنـ σμη
- ٣ شهد عبد الوهاب بن مسلم على صحة هذه البراة لخراج سنة سنـ σμη

1. Only the bend of Lām is visible, the tops of Alif and Hâ in **احمد** as well as the greater part of Dâl in **محمد** are destroyed.

خراج سنة ٥٣٩	٤
دينار	٥
٧	٦
من ٠٠]	٧

1. [..... So and So, son of So and So, administra]tor of [Ab]u'l-Ḥasan [Aḥ]mad b. Muḥamma[d]

2. —may God exalt him—for the impost of the ye[ar] two hundred and forty[-ei]ght 248.

3. 'Abd al-Wahhâb b. Muslim is witness to the validity of this quit-tance for the impost of the year 248.

4. For the impost of the year 248

5. Dînâr

6. 8

7. [reckoning at] $\frac{1}{2}$ (dînârs per faddân).

1. Abu'l-Ḥasan Aḥmad b. Muḥammad Ibn al-Mudabbir, well known finance-director of Egypt, who was in office from about 247 A.H. to 248 A.H.⁽¹⁾ except for two separate periods of three months and 9 months 25 days respectively, recurs several times in the papyri (PERF n° 776₃ [248 A.H.], 277₆ [247 A.H.], PER Inv. Ar. Pap. 3176₅ [251 A.H.], P. Berol. 15107₅ [252 A.H.] and 7905₅ = BAU n° 6 [259 A.H.]). Cf. also C. H. BECKER, *Beiträge zur Geschichte Ägyptens*, II, p. 143–45, 154–61.

3. For the substituting of Greek numerals for the Arabic date of. vol. I, p. 81.

6. The Greek letter is smeared, probably η is to be read. — 7. Only the top of } is preserved.

(1) The notice of F. WÜSTENFELD, *Statthalter*, II, AGWG XX (1875), p. 57, that he was nominated finance-director of Egypt about 250 A.H. is influenced by AL-MAQ-RÎZÎ, *Ḥiṭat*, I, p. 103_{34ff.}, who will give only an approximate date for financial reforms of Ibn al-Mudabbir.

184

(Pl. XVII)

Receipt for payment of land-tax (*harâğ*).

Inv. Ta'rîh n° 1742 b.

249 A.H. (24 th February, 863 to 13 th
February, 864 A.D.).

Light-brown, in some places darker coloured, tolerably fine papyrus. 13.8×6.6 cm. On recto 12 lines of a tax-receipt are written in black ink at right-angles to the horizontal fibres, the verso contains 9 lines of a private letter written in black ink parallel to the vertical fibres. Both texts are unpointed. The papyrus was originally folded parallel to the lines.

Place of discovery unknown.

Tolerably well preserved. The right margin is partially mutilated.

د[نر]	١
الرقعة ر' ر'η'	٢
بسم الله الرحمن الرحيم	٣
ادى عيسى بن احمد عما يلزمه	٤
من الخراج عن قرية تدعى سبر	٥
من ضياع الامير ايده الله	٦
نصف وثلاث وثمان مثقال الى	٧
ل[.] ل[.] بن ابهيوه القسطال	٨
بحضرة خليفة محمد بن عيسى	٩
مولى امير المومنين عامل ابى	١٠
الفضل عبيد الله[هـ] بن المعلى	١١
اعزاه الله لخراج سنة ٢٤٩	١٢

7. The letters Sâd, Fâ, Wâw, and Tâ are only faintly visible. — 8. Only the first two letters of the *ism* of the *qustâl* are certain, the third letter is completely destroyed, the last may be Lâm or Kâf. The Sîn in القسطال is provided with a slanting dash. — 11. لفض (undotted) is faint in the original; only vestiges of the Hâ in الله have survived. — 12. The first apex of Sîn is lost. The unit, partially destroyed in the original, may be read ð or ε, but the former seems better to suit what remains of the character.

1. Dînâr
2. Folio 3. $\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$
3. In the of name God, the Compassionate, the Merciful.
4. 'Îsâ b. Aḥmad has paid on account of that which was due from him
5. for the land-tax of the village called S
6. belonging to the domains of the *Amîr*—may God strengthen him—
7. one half and one third and one eighth *mitqâl* to
8. son of Apaheu, the treasurer,
9. in the presence of the deputy of Muḥammad b. 'Îsâ,
10. freedman of the Commander of the Faithful, administrator of Abu'
11. l-Faḍl 'Ubaidallâh b. al-Mu'allâ
12. —may God axalt him—for the impost of the year 249.

6. As to ضياع الأمير cf. AL-MAQRÎZÎ, *Hiṭat*, I, p. 83₁; A. v. KREMER, *Über das Einnahmehudget des Abbasiden-Reiches vom Jahre 306 d. H. (918-919)*, p. 15; C. H. BECKER, *Islamstudien*, I, p. 174; *P. Ryl. Arab.* III, n° 9₃, 11₄₋₅ (p. 25 f.) and the remarks on n° 113₂ (vol. II, p. 148).

9-10. For Muḥammad b. 'Îsâ, see remarks on n° 79₆ (vol. II, p. 40).

11. We encounter the same official in PER Inv. Ar. Pap. 3635 (243 A.H.). He is with all probability to be regarded as one of the finance-directors of Egypt, who were in office during the long governorship of Yazîd b. 'Abdallâh b. Dînâr (242-253 A.H.); cf. F. WÜSTENFELD, *Statthalter*, II *AGWG* xx (1875), p. 57 f., *CPR* III, I/2, p. 157.

185

(Pl. XVIII)

Receipt for payment of land-tax (*harâğ*).

Inv. n° 205^v. 30th Tubi, 261 A.H. (25th January, 875 A.D.)

Light-brown, fine papyrus. 13.1 × 8.7 cm. On recto two lines are written in black ink parallel to the horizontal fibres on the upper part of the papyrus, more than half of the leaf being left blank. On verso a tax-receipt is written in 9 lines in black ink at right-angles to the vertical fibres.

The leaf has been folded at the middle, and then at right-angles to the lines, the widths of the successive folds being: $0.9 + 1.3 + 1.4 + 1.3 + 1.2 + 1.2 + 1.4$ cm.

Place of discovery unknown.

Complete and in good condition.

دينار	γ	α	١
αδ'η'	يوم تيبه في الرقعة		٢
	بسم الله الرحمن الرحيم		٣
	ادى سسنه جرجه عما يلزمه عن ابار بقلوبدر من قبالة		٤
	رشوان بن عمر بن احمد دينر ونصف وربع وثمان		٥
	مثقال يرسله الى بquam بن بقطر القسطال لخراج سنة		٦
σξα	احدى وستين وماتين		٧
	دينر يرسله		٨
αδ'η'			٩

1. Dînâr
2. Sunday, Tubi 30, folio 3. $1\frac{1}{2} + \frac{1}{4} + \frac{1}{8}$.
3. In the name of God, the Compassionate, the Merciful.
4. Sisinna Ġirġe has paid on account of that which was due from him for the wells of Pa-Cleopatros from the tenancy of
5. Rišwân b. 'Umar b. Aḥmad, one dînâr and one half and one quarter and one eighth (of a dînâr)
6. *mitqâlî*, which he sendeth to Pqâm b. Boqtor, the treasurer, for the impost of the year
7. two hundred and sixty-one, 261.
8. Dînâr which he sendeth
9. $1\frac{1}{2} + \frac{1}{4} + \frac{1}{8}$

2. The form *تييه* renders the month of Tūβi and recurs in PERF n° 717. Besides *تييه* the dotting *تييه* would also be possible (cf. *MPER* II/III [1887], p. 161). The 30th Tubi, 261 A.H. corresponds to the 25th January, 875 A.D.

4. As to the name *سسنه* see vol. I, p. 179. *بقلوبدر* has arisen by composition from π and a Coptic short form of Κλεόπατρος or Κλεοπατριών (cf. F. PREISIGKE, *Namenbuch*, col. 176). Similar compounds recur in G. HEUSER, *Die Personennamen der Kopten*, I, p. 92.

6. For the Coptic proper names *بقطر* and *بقام* see vol. I, p. 217, vol. II, p. 63. The treasurer Bqâm b. Boqtor is mentioned, too, in PER Inv. Ar. Pap. 3498_{if}. (270 A.H.), 3670_s (268 A.H.). Possibly the *بقام القسطال*, who occurs in the undated account P. Cair. B.É. Inv. n° 85_y may be the same person as is mentioned here.

7. The scribe has added to the fully written Arabic date the year in Greek numerals also, cf. vol. I, p. 117.

186

Receipt for payment of land-tax (*harâg*).

Inv. n° 221^r. 269 A.H. (21th July, 882 to 11th July, 883 A.D.).

Light-brown, fine papyrus. 8·9×6·7 cm. On recto a tax-receipt in 7 lines is written in black ink at right-angles to the horizontal fibres. The back is blank. A *selis*-joint is visible at a distance of 8·2 cm from the upper margin.

Place of discovery unknown.

Complete and well preserved.

α	١
بسم الله الرحمن الرحيم	٢
ادى فيب عما يلزمه من تراج ما زرع	٣
علينا بغربي المدينة دينار وا[حد]	٤
الى ترس لخراج سنة ٢٦٩	٥
.....	٦
α	٧

6. The word above α is no longer legible.

1.

1

2. In the name of God, the Compassionate, the Merciful.

3. Fîb has paid on account of that which was due from him for the land-tax for what he has sown

4. on behalf of us in the (fields lying to) the West of the City one dînâr

5. Teras (?) for the impost of the year 269.

6.

7.

1

3. فيب , also occurring in PER Inv. Ar. Pap. 17203 c line 8 (فيب الراهب), is an exact transcription of the Coptic name ⲫⲓⲃ (G. HEUSER, *Die Personennamen der Kopten*, I, p. 19; G. PARTHEY, *Aegyptische Personennamen*, p. 85; W. E. CRUM, *CMBM*, n° 1235 [p. 510], 1252 [p. 515], *CMRL*, n° 137₆ [p. 73]; *CPR* II, p. 205), or ⲫⲓⲃ (G. HEUSER, *op. cit.*, p. 19), Greek φῖβ (F. PREISIGKE, *Namenbuch*, col. 460). A variant form of this name فيف (= φῖφ in W. E. CRUM, *CMRL*, n° 233 [p. 111]) is to be found in PERF n° 710₄, 874₃, PSR n° 1385, P. Lond. BM. Or. 6235 (23), another, يب , in P. Cair. B. É. Inv. n° 261₄.

5. If the name is to be read ترس a shortened form of the Greek name Τρασίας or Τρέσε or Τεράς (F. PREISIGKE, *Namenbuch*, col. 444, 429) could come into consideration. But possibly برس , a shortened form of بروس (corresponding either to Παροῦς or to παρω in F. PREISIGKE, *Namenbuch*, col. 280) is the correct reading.

187

Receipt for payment of land-tax (*harâg*).

Inv. Ta'rîh n° 1735. 275 A.H. (16th May, 888 to 6th May, 889 A.D.).

Light-brown, strong papyrus. 9.6 × 13 cm. The writer began to write a tax-receipt in black ink at right-angles to the horizontal fibres but stopped when he had reached line 4 for some reason or other and wrote the amount of the tax and the date on the back in the reverse direction to the text on recto. Though the receipt was incomplete, the leaf was then folded parallel to the lines, the widths of the successive folds being from bottom to top: 1.2 + 1 + 1 + 1.3 + 1.3 + 1.6 + 1.7 + 0.3 cm, and five times at right-angles to the lines, the widths of the successive folds being from left to right: 1.9 + 3.1 + 3.7 + 2.4 + 1.7 cm. After the receipt had been folded it was

bound with a thin strip of papyrus, over the knot of which a lump of clay was attached and impressed with a round-oval seal bearing the name of the official followed by a pious device.

Place of discovery unknown.

The paper, which had been cut off by scissors from a larger piece, is very well preserved.

On recto :

دينر	الرقعة β'	١
٢ ١/٢ β'	بسم الله الرحمن الرحيم	٢
٣	ادى جعفر بن سراج عما يلزمه من الخراج	
٤	عن	

L.S. محمد بن يحيى [نق] [بالله]

On Verso :

دينر	١
٢ ١/٢ β' سنة ٣٥٥	٢

On recto :

1. Folio 2. Dînâr
2. In the name of God, the Compassionate, the Merciful. $3\frac{1}{2} + \frac{1}{12} + \frac{1}{48}$
3. Ġa'far b. Sirâġ has paid on account of that which was due from him of the land-tax
4. of

Seal: Muḥammad b. Yaḥyâ trus[ts]
[in God]

On verso :

1. Dînâr
2. $3\frac{1}{2} + \frac{1}{12} + \frac{1}{48}$ year 275.

3. Instead of سراج , سراج or شراج would also be possible according to AD-DAHABÎ, *Muṣṭabih*, p. 259.

Recto : 2. The figures are obliterated,

188

Receipt for payment of land-tax (*harâğ*).

Inv. n° 239^v. 278 A.H. (15th April, 891 to 3rd April, 892 A.D.).

Light-brown, fine papyrus. 16 × 8 cm. On recto 12 lines belonging to the right half of a tax-account are written in black ink at right-angles to the horizontal fibres, on verso 8 lines forming the conclusion of a tax-receipt are written in black ink parallel to the vertical fibres. The papyrus was originally folded several times parallel to the lines.

Place of discovery unknown.

In a good state of preservation as far as it is preserved. The upper part of the receipt is torn off.

- | | |
|---|------------------------------------|
| ١ | [بسم الله الرحمن الرحيم] |
| ٢ | [ادى] فلان بن فلان بن فلان |
| ٣ | عن لقيط الربان عما زرع |
| ٤ | على ورثة محسن بن سليمان في الجزيرة |
| ٥ | دينار الا نصف قيراط |
| ٦ | الى بلوته بن ابى قرا بقيم اللويه |
| ٧ | نخراج سنة
σση |
| ٨ | دينر |
| ٩ | γ'η' |

1. [In the name of God, the Compassionate, the Merciful.]
2. [So and So, son of So and So has] paid
3. for Laqîṭ, the ship-captain, of what he has sown
4. on behalf of the heirs of Muḥsin b. Sulaimân at al-Ġazîra
5. one dînâr less one half of a carat

1. Only the lower parts of 13 letters are visible.

6. to Pilote (Balûte) b. Abî Qerâ Baqîm Lilûye

7. for the land-tax of the year 278.

8. Dînâr

9. $\frac{1}{2} + \frac{1}{3} + \frac{1}{8} + \frac{1}{8}$

4. Instead of ^{هـ}مُحْسِن the vocalization ^{هـ}مُحْسِن is also possible according to AD-DAHABÎ, *Muštābih*, p. 468, but the former name is the more common.

6. The name ^{هـ}بَلُوتَه — very common in Arabic papyri and occurring partially dotted (^{هـ}بَلُوتَه) in PER Inv. Ar. Pap. 3022₄ — renders the Coptic $\pi\lambda\omega\tau$, $\pi\lambda\sigma\theta\epsilon$ in W. E. CRUM, *CMBM*, p. 177 note 4, n° 162 (p. 53), 1035₁ (p. 431), 1150₁₁ (p. 488), while ^{هـ}بَالُوتَه in PERF n° 809₁₀ seems to correspond more exactly to Παλότε in F. PREISIGKE, *Namenbuch*, col. 291. Cf. also remarks on n° 201₁₉ (p. 195). For the name ^{هـ}قَرَا see vol. I, p. 242, for ^{هـ}بَقِيم the remarks on n° 171₃ (p. 107). The last name ^{هـ}لِلُوتَه cannot be read with certainty. One would feel inclined to take it as a composition from Λιλοῦ and $\zeta\eta\tau$ (see the former in F. PREISIGKE, *Namenbuch*, col. 196) or as a variant form of Λαληνου (ibid. col. 192).

7. For the substituting of the Greek numerals for the Arabic date cf. vol. I, p. 81.

189

(Pl. XIX)

Receipt for payment of land-tax (*harâğ*).

Inv. Ta'rîh n° 1742 a. 287 A.H. (7th January to 26th December, 900 A.D.).

Light-brown, tolerably fine papyrus. 20·6 × 8 cm. On recto 10 lines of a private letter are written without diacritical points in black ink at right-angles to the horizontal fibres. The back bears a tax-receipt containing 11 undotted lines in black ink written by the paymaster Mîna b. Šanûda parallel to the vertical fibres. The leaf was folded parallel to the lines, the widths of the successive folds being: 0·4 + 0·7 + 0·8 + 0·7 + 0·8 + 0·8 + 0·7 + 1·2 + 1·3 + 1·8 + 1·8 + 1·7 + 2·5 + 2·8 + 1·2 cm. After the document had been folded, it was bound with a thin strip of papyrus, over the knot of which a lump of clay was attached and impressed with a seal.

This seal was oval in form and the impression from it, in relief, shows a pious device followed by the name of the paymaster Mîna b. Šanûda. The same seal is attached to n° 190.

Place of discovery unknown.

The receipt is complete and very well preserved. It has been written on a piece of papyrus, cut with scissors from the left half of a letter. The margins are damaged.

- ١ [بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ]
 ٢ ادى يحنس بن اتناس وسلهوه بن يحنس[ن]
 ٣ عما يلزمهما من الخراج عما زرعا على مروان
 ٤ بن احمد بسوا دينارين وثلثي وثمان دینر
 ٥ مثاقيل بلا صرف ولا اجرة الى ابيهوه
 ٦ بن ماعه ومنا بن شنوده الجهبذين بحضرة
 ٧ خليفة على بن الحسن عامل ابي النجم
 ٨ ايداه الله لخراج سنة سبع وثمانين وماتين
 ٩ وكتب مينا بن شنوده بخطه

بالله يشق L.S.

مينا بن شنوده

دينر ١٠

بلا صرف ولا اجرة β η η' ١١

1. [In] the name of God, the Compassionate, the Merciful.
2. Yoḥannes b. Atanâs and Silaheu b. Yoḥanne[s] have paid
3. on account of that which was due from them for the land-tax for what they have sown on behalf of Marwân (?)
4. b. Ahmad in S..... two dînârs and two thirds and an eighth of a dînâr

9. This line is partially faded, but the reading is fairly certain.

5. *mitqālî* without any discount or compensation to Apaheu
6. b. Mâ'a (?) and Minâ b. Šanûda, the two paymasters, in the presen[ce] of
7. the deputy of 'Alî b. al-Ḥasan, the administrator of Abu 'n-Nağm
8. —may God strengthen him—for the impost of the year two hundred and eighty-seven.
9. And Mînâ b. Šanûda has written (it) in his (own) handwriting.

Seal: In God trusts

Mînâ b. Šanûda

10. Dînâr

11. $2\frac{2}{3} + \frac{1}{8}$ without discount or compensation.

2. The name Silaheu is probably compounded of سِلْه (cf. vol. I, p. 190) and Hêu (ibid. p. 64).

4. The locality concerned here is hitherto unknown.

5-6. A similar formula is to be met with in PERF n° 905, بلا صرف ولا خسرو لا اجر (ة) "without any discount, deduction or compensation". The two paymasters named here occur also in the tax-receipt PER Inv. Ar. Pap. 6004_{5f}. (284 A.H.): مِّنَا بَن شَنُودَه الْجَهْبَذِينَ; Mînâ b. Šanûda is mentioned in n° 190₈ (p. 158). For the shortened form مِنَا (instead of مِينَا) cf. n° 205₁ (p. 209).

7. The same official recurs in PER Inv. Ar. Pap. 6004₇, ابو النجم ibid. l. 8 and in PER Inv. Ar. Pap. 3626₈.

190

(Pl. XIX)

Receipt for payment of land-tax (*ḥarāğ*).

Inv. n° 240.

8th Pachon, 293 A.H. (3rd May, 906 A.D.).

Light-brown, fine papyrus. 21 × 8.6 cm. On recto there are fragments of 9 lines, written in black ink parallel to the horizontal fibres, the back bears a tax-receipt written in 14 lines in black ink at right-angles to the vertical fibres, of which ll. 1-3, 12-14 are by the hand of Mînâ b. Šanûda, l. 11 by the hand of Sawîros b. Zakariyâ; ll. 4-10 are by an unknown, fine hand. Diacritical points are missing in both texts. The leaf was folded parallel to the lines from bottom to top, the widths of the

successive folds being: $1 + 0.8 + 0.8 + 1 + 1.2 + 0.4 + 1.3 + 1.2 + 1.5 + 1.5 + 1.5 + 1.4 + 1.4 + 1.5 + 2.1 + 2.2$ cm. After the document had been folded it was bound with a thin strip of papyrus, over the knot of which a lump of clay has been affixed on which was impressed an oval seal bearing the name of Mîna b. Šanûda preceded by a pious device (cf. n° 189), and beside it a square seal bearing the name of Sawîros b. Zakariyâ, both inscriptions in unpointed Cufic characters.

Place of discovery unknown.

Complete and tolerably well preserved.

١	.....	١٧٧
٢	٧' بخون ١١ دينر	
٣	رقعة	١٧٧٨٨٨
٤	بسم الله الرح[من الرحيم]	
٥	ادى..... بن عمر بن مهاجر عما يلزمه من الخراج عما زرع	
٦	على عبد الرحمن بن هياطل بالمديـنة	
٧	دينار واحد ونصف وثلاث ونصف فثمان دينار مثقال	
٨	الى مينا بن شنوده وسويرس بن زكريا الجهبذين	
٩	بحضرة خليفة العامل والامير اعزهما	
١٠	الله لخراج سنة ثلاث وتسعين وماتين ١٧٧	
١١	وكتب سويرس بن زكريا بخطه	
١٢	وكتب مينا بن شنوده بخطه	
	بالله يشق	سويرس بن زكريا
	L.S.	
	مينا بن شنوده	
١٣	.....	١٧٧٨٨٨
١٤	.....

1. The beginning of this line is not clear, vestiges of \pm 3 letters are recognizable.— 4. A portion of the Hâ in الرحمن and of the Mîm in الرحيم is still visible. — 5. The *ism* of the taxpayer can not clearly be made out. Râ in زرع is faded, the 'Ain only partially preserved.

1. $\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$
2. Pachon 8, Dînâr
3. folio 3. $1\frac{1}{2} + \frac{1}{3} + \frac{1}{24} + \frac{1}{48}$
4. In the name of God, the Compassionate, the Merciful.
5. b. 'Umar b. Muhâğir has paid on account of that which was due from him for the land-tax for what was sown
6. on behalf of 'Abd ar-Rahmân Hayâtîl in the Capital
7. one dînâr and one half and one third and a half of an eighth of a dînâr *mitqâlî*
8. to Mînâ b. Šanûda and Sawîros b. Zakariyâ the paymasters,
9. in the presence of the two deputies of the administrator and the Amîr — may God exalt them —
10. for the impost of the year two hundred and ninety-three. 293.
11. And Sawîros b. Zakariyâ has written (it) in his (own) handwriting.
12. And Mînâ b. Šanûda has written (it) in his (own) handwriting.

Seal: In God trusts

Mînâ b. Šanûda.

Sawîros b. Zakariyâ

13-14. $1\frac{1}{2} + \frac{1}{3} + \frac{1}{24} + \frac{1}{48}$

2. For the month of Pachon *بحون* see remarks on n° 127₆ (vol. II, p. 183). The eighth Pachon, 293 A.H. corresponds to the 3rd May, 906 A.D.

6. As to the name *هياطل* cf. IBN AL-ATÎR, *Kitâb al-Kâmil fi't-Ta'rîh* ed. C. TORNBERG, XIV, p. 641.

8. *سويس*, frequently occurring in Arabic papyri (cf. also P. Cair. B.É. Inv. n° 162₆, W. E. CRUM, *CMRL*, n° 214 [p. 105], 376^v (p. 176)), is an exact transcription of the Coptic form of the name Severus (*σεϣηρος* G. HEUSER, *op. cit.*, I, p. 103, Greek *Σουαιροῦς*, *Σουηροῦς* in F. PREISIGKE, *Namenbuch*, col. 391). We encounter the form *سويس* — besides which *سويره* [*MPER* II/III, 1887, p. 167 representing *σεϣηρε* in *CPR* II, p. 205] is also used — on a marble bowl with sculptured reliefs and Arabic inscription published by O. S. TONKS, *American Journal of Archaeology* xv (1910), p. 310 ff. Cf. also YÂQÛT, *Mu'ğam*, III, p. 641₄.

12. For Mînâ b. Šanûda cf. n° 189 (p. 157).

191

Receipt for payment of land-tax (*harāġ*).

Inv. n° 248.

IIIrd Century of the Hiġra (IXth Century A.D.).

Light-brown, fine papyrus. 22×4.7 cm. On recto a tax-receipt consisting of 11 lines is written parallel to the horizontal fibres in black ink, without diacritical dots. The back is blank. The papyrus was folded parallel to the lines, the widths of the successive folds being: $0.8 + 1.1 + 1.1 + 1.1 + 1.2 + 1.3 + 1.5 + 1.9 + 1.9 + 1.9 + 2.2 + 2 + 1.9 + 1.7$ cm.

Place of discovery unknown.

Only the left of the receipt is preserved.

١	[ديـ]نر
٢	[بسم الله الرحمن الرحيم] [الـ]رحيم
٣	[براة لفلان بن الحسن]ين من دينار
٤	[واحد واربع]مة قرا <ر> يط اوصلها
٥	[الى فلان بن فلان]عن خراج ما زرع
٦	[على فلان بن ...]لك لخراج سنة
٧	[كذا وكذا ومات]ين وكتب محمد
٨	[بن فلان بنخطه]شهد الله
٩	[وملائكته وكفا بـ]الله شهيدا
١٠	[ـ]ر لخراج سنة
١١	[و]ماتين

4. قراريط is obviously a scribal error for قراريط .

1. Dînâr
2. [In the name of God, the Compassionate, [the] Merciful. $1\frac{1}{8}$
3. [Discharge for So and So, son of al-Hus]ain for one dî-
4. [nâr and fou]r carats, which he had transmitted
5. [to So and So, son of So and So] on account of the land-tax for what he has sown
6. [on behalf of So and So, son of]k for the impost of the year
7. [so and so and two hundr]ed. And Muḥammad,
8. [son of So and So] has written (it) in his (own) handwriting. God [and His]
9. [angels] know it and God [suffices] as witness.
10. [] . . . for the impost of the year
11. [] and] two hundred.

8-9. As to the formula شهد الله وملائكته وكفا بالله شهيدا see remarks on n° 37₁₄ vol. I, p. 62, 64, 272.

192

(Pl. XVII)

Receipt for payment of land-tax (*harâğ*).

Inv. n° 163. 312 A.H. (9th April, 924 to 29th March, 925 A.D.).

Yellowish-brown, fine papyrus. 9.2×7.3 cm. On recto there are four lines of a private letter written in black ink at right-angles to the horizontal fibres. The verso bears a tax-receipt consisting of 8 lines, written in black ink parallel to the vertical fibres. The leaf was folded several times parallel to the lines. After the document had been folded it was bound with a thin strip of papyrus, over the knot of which a lump of clay was attached and pressed with a seal. This seal was oval in form and the impression from it, in relief, shows a pious device in unpointed semi-Cufic characters. Above the characters is placed a half-moon and below them a small star.

Place of discovery unknown.

Complete, very well preserved.

- ١ دينر
٢ الرقعة ٨'
٣ بسم الله الرحمن الرحيم
٤ ادى ابميره الشماس وسميه
٥ عما يلزمهما من الخراج عن كفور
٦ ملك ابى اليمى ربع وسدس ثمن
٧ معسول خراج سنة اثني عشرة
٨ وثلاثمائة وكتب يحنس بن مينا بخطه
حسبي الله [L.S.]

1. Folio 7. Dînâr
2. $\frac{1}{4} + \frac{1}{48}$
3. In the name of God, the Compassionate, the Merciful.
4. Apa Mire (Abamîre), the deacon, and Simîya have paid
5. on account of that which was due from them for the land-tax of the hamlets belonging to the
6. property of Abu 'l-Yumn one quarter and a sixth of an eighth,
7. correctly counted out, for the impost of the year twelve
8. and three hundred. And Yoḥannes b. Mînâ has written (it) in his (own) handwriting
Seal: My sufficiency is Go[d].

4. ابميره is the transcription of the Coptic short form either of Apa Μιρῆς (F. PREISIGKE, *Namenbuch*, col. 218) the termination ε being shortened from -ῆς (cf. G. HEUSER, *Die Personennamen der Kopten*, I, p. 89), or of παερπικ (G. HEUSER, *op. cit.*, p. 92), π interchanging with η (cf. σπρος by the side of χπρος *ibid.* p. 94). For the name Simîya cf. vol. II, p. 9.

6. For the Christian name ابو اليمى cf. W. E. CRUM, *CMRL*, p. 138 note 11.

7. As to معسول cf. vol. I, p. 173.

8. For Yoḥannes b. Mînâ cf. n° 193, (p. 164).

For the device of the seal see *CPR* III, I/1, p. 80.

193

(Pl. XVIII)

Receipt for payment of land-tax (*harâğ*).

Inv. n°. 181. 15th of Šawwâl, 313 A.H. (3rd January, 926 A.D.).

Whitish-yellow, fine papyrus. 19.3 × 9.4 cm. The receipt is written on recto in black ink at right-angles to the horizontal fibres in a rough cursive hand. Verso blank. The papyrus was originally folded parallel to the lines, the widths of the successive folds being no longer recognizable. On the last fold a seal was attached, which has now been lost.

Place of discovery unknown.

Complete, very well preserved.

دينر	β	
١٧ ٥'١	الرقعة ١٨	١
	بسم الله الرحمن الرحيم	٢
	ادى احمد بن هوايه وامايه	٣
	عن يزداد بن احمد عما يلزمه من الخراج	٤
	لسنة احدى عشرة وثلثمائة من العين	٥
	المعسول ثلثة عشرة دينارا وسدس	٦
	وسدس ثمن الى يحنس بن مينا < الجهبذ >	٧
	وكتب في شوال سنة ثلث عشرة	٨
	وثلثمائة	٩
دينر		١٠
١٧ ٥'١		١١

٧. الى is corrected by the original hand from another word which can no longer be ascertained. The last word looks much like الحائمه, but this must be miswritten for الجهبذ.

1. 15th. Folio 2. $13\frac{1}{6} + \frac{1}{48}$ dînâr.
2. In the name of God, the Compassionate, the Merciful.
3. Aḥmad b. Hawâye (?) and Amâye (?) have paid
4. for Yazdâd b. Aḥmad on account of that which was due from him for the land-tax
5. for the year three hundred and eleven, of gold coins,
6. correctly counted out, thirteen dînârs and one sixth
7. and a sixth of an eighth to Yoḥannes b. Mînâ, the < paymaster > ,
8. and it has been written in Šawwâl of the year three hundred
9. and thirteen.
10. Dînârs
11. $13\frac{1}{6} + \frac{1}{48}$

3. For the patronymic هوايه a Coptic equivalent has not yet been found. اماه may be a short form of Ἀμαέτιος (F. PREISIGKE, *Namenbuch*, col. 22).

4. The same person occurs in *P. Ryl. Arab.* III, n° 10₃ (310 A.H.). Besides يزداذ also برداد is possible; cf. AD-DAHABÎ, *Muštabih*, p. 554.

6. For معسول see vol. I, p. 173.

7. The paymaster Yoḥannes b. Mînâ is mentioned several times in the papyri: cf. n° 192₈ (p. 162), PERF n° 893_{5.6, 9} (301 A.H.). As to the function of the *ḡahbad* who collected the taxes, received, acquitted and controlled the payments, see IBN MAMMÂTÎ, *Kitâb Qawânîn ad-Dawâwîn*, p. 9, QUDÂMA, *Kitâb al-Ḥarâğ*, Ms. Paris. Arabe n° 5907, fol. 23_{13ff.} - 23₉^v.

8-9. The Šawwâl 313 A.H. would correspond to the period between 20th December, 925 and 18th January, 926 A.D. But as the 15th is mentioned at the top of the document as the day of the month on which the payment was effected, the date corresponds exactly to the 3rd January, 926 A.D.

194

(Pl. XX)

Receipt for payment of land-tax (*harâğ*).Inv. n° 188^v Šawwâl (11th Barmûde), 405 A.H. (6th April, 1015 A.D.).

Yellowish-white paper. 10.6 × 6.5 cm. On recto there are fragments of four lines belonging to a tax-account written in black ink, diacritical points are but sparsely added; the back bears a tax-receipt in 8 lines by the hand of an official (A) and above this two lines (the second being cancelled) from another hand (B), while the pious formula in l. 1 left side shows a fine hand (C), all in black ink. Only one word in l. 7 is dotted. The paper was folded parallel to the lines, the widths of the successive folds being from bottom to top: 1.2 + 1.4 + 1.5 + 1.6 + 0.8 + 0.9 + 1.7 + 1.5 cm.

Place of discovery probably al-Usmûnain.

The receipt is complete and very well preserved.

- | | | |
|---|---|-----------------------------|
| ١ | يوم ٨' برمودة | اثبت < ه > والحمد لله كثيرا |
| ٢ | | دينر |
| ٣ | بسم الله الرحمن الرحيم | { η' γ' } |
| ٤ | ادى ورثة عكاشة عن خراج | |
| ٥ | ماهم بخراجية الاشمونين لسنة | |
| ٦ | اربع واربع مائة الخراجية من العين نصف وثمان | |
| ٧ | على يد بquam بن شنوده الجهبذ في | وحبيلان |
| ٨ | شوال سنة خمس | |

1. *اسو* is cursive writing for *اثبت*. — 3. { is corrected by the clerk from another figure. — 4. *ورثة* (undotted) is corrected by the original hand from another word which can no longer be ascertained. — 5. The reading of the beginning of the line is not certain. — 7. *شنوده* is dotted in the original.

1. Wednesday, Barmûde 11. I have verified it, and praise be often to God.

2.

Dînâr

3. In the name of God, the Compassionate, the Merciful. $\frac{1}{2} + \frac{1}{8} + \frac{1}{3}$ carat

4. The heirs of 'Ukâša have paid of the land-tax

5. for what belongs to them on the *ḥarâġî*-grounds of al-Ušmûnain for the *ḥarâġî*-

6. year four hundred and four, of gold coins one half and one eighth and two

7. *ḥabbas* by the hand of Bqâm b. Šanûda, the paymaster, in

8. Šawwâl of the year five.

1. For the month of برمودة cf. n° 97₂ (vol. II, p. 106). For the formula اثبته والحمد لله وحده cf. اثبته والحمد لله كثيرا in PERF n° 1163₂, 1215₁, and similar legalisation notes in vol. I, p. 215, 241.

3. For the fractions of the carat see K. W. HOFMEIER, *Beiträge zur arabischen Papyrusforschung, Islam* IV (1913), p. 101.

5. As to *ḥarâġî*-land see vol. II, p. 37.

6. For the computation according to the solar-era and the financial year see vol. II, p. 57.

7. For the *ḥabba* see n° 202₁₁ (p. 200).

8. The Šawwâl of the year 405 A.H. began on Friday, 25th March, 1015 A.D., the month of Barmûda of the same year on Sunday, 27th March, 1015; the date of the document is, therefore, exactly the 6th April, 1015 A.D.

195

Receipt for payment of poll-tax.

Inv. Ta'riḥ n° 1741h. 13th Barmûde, 318 A.H. (8th April, 930 A.D.).

Dingy-white paper. 7.7×11.4 cm. On recto 5 Arabic lines are written in black ink, and between lines 1 and 2 as well as below lines 5 and on the margin 5 Coptic lines are written in brown ink. The back bears a tax-receipt in 4 lines by the hand of Merqûre b. Šanûda. The leaf was folded at the middle parallel to the lines (the widths of the successive folds being now: $0.7 + 0.8 + 0.8 + 1.5 + 1.5 + 1.1 + 1.2$ cm), and then at right-angles to the lines ($1.9 + 1.7 + 1.9 + 2 + 1.8$ cm).

Complete, very well preserved.

General number 32198.

- ١ يوم ٢' برمودة ١٣ دينار $\gamma' \kappa' \delta'$
 $\gamma \gamma'$
 ٢ بسم الله الرحمن الرحيم
 ٣ ادى خضر بن شبيب بن عبد المسيح عن الجزية بالمدينة لسنة ثمان عشر
 (و) ثلثائة من العين الحاكمي
 ٤ ربع وسدس ونصف ثمن وكتب على يد مرقوره بن شنوده الجهبذ

1. Tuesday, Barmûde 13.

Dînâr $\frac{1}{3} + \frac{1}{24} + \frac{1}{48} + \frac{1}{3}$ carat.

2. In the name of God, the Compassionate, the Merciful.

3. Hidr b. Šabîb b. 'Abd al-Masîḥ has paid for the poll-tax in the (nome-) Capital for the year three hundred and eighteen of al-Ḥâkimî gold coins

4. a quarter and a sixth and a half-eighth, and it has been written by the hand of Merqûre b. Šanûda, the paymaster.

1. The group of figures at the end of the line is so badly formed that the reading is doubtful.

1. For the month of Barmûda see vol. II, p. 106.

2. As to the name شيب cf. vol. II, p. 54, as to the *nisba* الحاكى vol. II, p. 141. Dinârs minted in the reign of the Fâtimid Caliph al-Hâkim bi-amr Allâh are mentioned in P. Cair. B. É. Inv n° 150^v, PERF n° 1090₄, PER Inv. Chart. Ar. 5043, 7921, 7933 (cf. *MPER* II/III [1887], p. 169).

196

(Pl. XX)

Receipt for payment of the pasture-tax (*marâ'i*).

Inv. n° 219.

1st Tubi, 262 A.H. (27th December, 875 A.D.).

Light-brown, tolerably fine papyrus. 11.3×6.7 cm. The receipt is written on verso parallel to the vertical fibres in black ink in 11 lines. The recto bears fragments of 4 lines, written in black ink at right-angles to the horizontal fibres. The leaf was folded parallel to the lines, the widths of the folds being no longer recognizable, as the papyrus has unfortunately been pasted on paper.

Place of discovery probably the Fayyûm.

Complete and in good condition.

- ١ يوم طوبه α' الرقعة β
 ٢ بسم الله الرحمن الرحيم α' δ' [ε]
 ٣ ادى زيد راعى نصر . . عما يلزمه
 ٤ من خراج المراعى عن المدينة
 ٥ قبالة محمد بن فضل ستة د
 ٦ نانير > و نصف وثلاثين α' δ' [ε]
 ٧ داخل بيت المال ووزنه الى
 ٨ على بن سليمان القسطل بحضرة
 ٩ خليفة عامل ابى القسم
 ١٠ عبد ال . . بن القسم اعزّه الله
 ١١ لخراج سنة σ ξ β

1. طوبه is much faded. — 2. Only vestiges of the last figure are preserved. — 3. The two (?) characters following نصر are obliterated and no longer legible. — 5. The last word of the line consisting of ± 6 letters can not clearly be made out, but is perhaps to be read سنة د. With the exception of the curve the last figure is destroyed. — 8. The last two words are badly formed. — 10. The end of the word after عبد is obliterated, but الله is not possible.

1. Thursday, Tubi 1, folio 2.
2. In the name of God, the Compassionate, the Merciful.
3. Zaid, the shepherd of Naṣr ..., has paid on account of that which was due from him
4. for the pasture-tax of the (nome-) Capital
5. in the presence of Muḥammad b. Faḍl six dî-
6. nârs and one half and a third of an eighth $6\frac{1}{2} + \frac{1}{24}$
7. as income of the Treasury and (according to) its (standard) weight to
8. 'Alî b. Sulaimân, the treasurer, in the presence of
9. the deputy of the administrator of Abu'l-Qâsim
10. 'Abd al-..... b. al-Qâsim — may God exalt him —
11. for the impost of the year 262.

1. As to the month of طوبه see remarks on n° 100₄ (vol. II, p. 115).
5. This official is also mentioned in *BAU* n° 6_{7f.} (259 A.H.). The present document may, therefore, also have been found in the Fayyûm.
11. For the substituting of Greek numerals for the Arabic date cf. vol. I, p. 81.

Receipt for payment of the poor-rate (sadaqa)

Date of issue: 148 A.H. (1764 A.D.)
The receipt is written by a man, whose name is not mentioned, but who is identified as the husband of the woman named 'Fatima'. The receipt is dated 148 A.H. (1764 A.D.) and is for the payment of the poor-rate (sadaqa) for the year 148 A.H. The receipt is written in Arabic and is signed by the husband of the woman named 'Fatima'.

8

Receipt for the poor-rate (*sadaqa*)

and

Fragment of a tax-receipt

197

(Pl. XVII)

Receipt for payment of the poor-rate (*ṣadaqa*).

Inv. n° 138

148 A.H. (765–766 A.D.).

Light-brown, fine papyrus. 8×8.5 cm. The receipt, consisting of 8 lines, is written by a neat, regular hand on recto at right-angles to the horizontal fibres. Verso blank. There is a blank space below line 8. The leaf was formerly folded parallel to the lines. The folded margin below the text bore a seal which, however, is lost.

Place of discovery unknown.

Tolerably well preserved. Lines 3, 4, 6 and 7 are mutilated, the transverse layer of the papyrus having partially disappeared. The left side has been torn off, but fortunately only a few letters of each side are missing.

The margins remain at the top and on the right side.

- ١ بسم الله الرحمن الرحيم
 ٢ براءة من محمد بن اسمعيل والربيع بن قيس عاملى الامير يزيد [بر]
 ٣ حاتم اصل [ح] الله على خصيب بن على لا [س] معيل بن [فلان]
 ٤ وجابر [بن عب] د الحميد بن قبضا .. []
 ٥ شاة صدقة اربع [ير]
 ٦ شاة لسنة سبع و [ارب] ع [ين وما] ثة
 ٧ وك [ت] ب فر [.....
 ٨ سنة ثمان واربعين وم [ائة]

3. Only scanty vestiges of about four letters have survived of the name following *قبضا*; *بن* has partially faded out but the reading is quite certain. The character following this is obscure. Neither *منه* nor *ما* is possible. The letter looks more like the head of μ or a cursive β , but there is no downstroke which would be expected as the papyrus is entire. — *كتب* is faintly visible; the medial *Tâ* is gone, as also the greater part of the clerk's name. At the end of the line vestiges of \pm 6 letters are recognizable.

1. In the name of God, the Compassionate, the Merciful.
2. Discharge from Muḥammad b. Ismaʿīl and ar-Rabīʿ b. Qais, the administrators (of taxes) of the Amīr Yazīd [b.]
3. Ḥātim — may God pros[per him] — to the debt of Ḥaṣīb b. ʿAlī to the credit of I[s]maʿīl b. [So and So]
4. and Gābir [b. ʿAb]d al-Ḥamīd b. : They both have taken over... []
5. sheep as poor-rate (*ṣadaqa*) for for[ty]
6. sheep for the year one hundred and forty-seven.
7. And there has written (it)..... []
8. year [one] hundred and forty-eight.

2. Yazīd b. Ḥātim b. Qabīṣa al-Muhallabī was Governor of Egypt from 16th Duʿl-Qaʿda, 144 (15th February, 762 A.D) to 17th Rabīʿ II, 152 A.H. (29th April, 769 A.D.); he administered also the Treasury, but nominated Muʿāwiya b. Marwān b. Mūsā b. Saʿīd as finance-director of Egypt. Cf. F. WÜSTENFELD, *Statthalter*, II, *AGWG* xx (1875), p. 7; AL-KINDĪ, *Kitāb al-Wulāt*, pp. 111-117.

198

(Pl. XX)

Fragment of a tax-receipt.

Inv. n° 164. 246 A.H. (28th March, 860 to 17th March, 861 A.D.).

Light-yellow, fine papyrus. 13.7 × 7.5 cm. The text is written on recto in black ink parallel to the horizontal fibres. The papyrus has been folded parallel to the lines from bottom to top, the widths of the successive folds being: 0.5 + 0.7 + 0.6 + 0.6 + 1.1 + 1 + 1.1 + 1.2 + 1.2 + 1.4 + 1.4 + 1.4 + 1.4 + 0.4 cm. The ninth fold bears a clay-seal the oval impression of which shows a pious device in semi-Cufic characters.

Place of discovery unknown.

The extant portion forms the conclusion of the receipt.

داود القسطل بحضرة خليفة عامل ابى ايوب ١

اعزه الله لخراج سنة ٢٤٦ ٢

δ(ι') ἐμοῦ τ(αουιτ) ٣

دينر ٤

δ' ٥

L.S. الهدى العلى لله

1. David, the treasurer (*qustâl*), in the presence of the deputy of the administrator (of taxes) of Abû Ayyûb

2. — may God exalt him — for the impost of the year 246.

3. By me, T(awit).

4. Dînâr

5. $\frac{1}{4}$

Seal: The supreme guidance is to God.

1. It is highly probable that the *kunya* Abû Ayyûb refers to the name of the finance-director of Egypt. In *CPR* III, 1/2, p. 157 has been pointed out that between 241 and 247 A.H. بدر مولى أمير المؤمنين held this office according to the evidence of the protocol-texts; but it is to be noticed, that we are ignorant of the full name of this official.

3. The treasurer David has signed here in Greek with his own hand-mark. It is at all events curious to find the formula δ(ι') ἐμοῦ, on which see V. GARDTHAUSEN, *Di emu der ägyptischen Notare*, *Stud. Pal.* xvii (1917), pp. 1ff., especially pp. 4-8 and the autograph pp. 6f., 11 as also C. WESSELY, *Stud. Pal.* viii (1908), Index, pp. 222-24, surviving so far into the Arab period. We learn therefrom that the Greek language — even in official documents, — was employed much longer than C. H. BECKER, *P. Heid.* III, p. 28 is inclined to admit.

d

Bill issued by a Tax-officer

199

(Pl. XVII)

Bill issued by a tax-officer.

Inv. n° 176.

15th Tubi, 346 A.H. (10th January, 958 A.D.).

Dingy-white, well calendered, fine paper. 14.5×8.8 cm. The text is written in black ink, diacritical dots are frequently added; verso blank. The paper has been folded parallel to the lines, the widths of the successive folds being: $1.2 + 1.1 + 1.2 + 1.2 + 1.2 + 1.2 + 1.4 + 1.6 + 1.3 + 1.3 + 1 + 0.3$ cm.

Place of discovery unknown.

Complete, very well preserved.

- | | |
|---|--|
| ١ | بسم الله الرحمن الرحيم |
| ٢ | يقول عيسى بن الحسن اللبان انه |
| ٣ | قبض من ابو جميل مرقورة بن مينا |
| ٤ | الجهبذ ايداه الله ثلثة وعشرين دينرا معسولة |
| ٥ | الى ان اكتب له بها سفتجة في النصف |
| ٦ | من طوبه لخراج سنة ست واربعين وثلثاية |
| ٧ | وكتب جريج بن قوريل بامرہ ومحضره [هـ] |
| ٨ | وحسبنا الله وحده |

1. In the name of God, the Compassionate, the Merciful.
2. 'Isâ b. al-Ḥasan, the milkman, asserts, that he
3. has taken over from Abû Ġamîl Merqûre b. Mînâ,
4. the paymaster — may God strengthen him — twenty-three dînârs, correctly counted out,

1. *الرحيم* is dotted in the Ms. — 2. *يقول*, *الحسن*, *عيسى* and *انه* are fully dotted, of *اللبان* only Nûn is pointed. — 3. Ms. *مينا*. — 4. Only Yâ of *عشرين* is provided with dots. — 5. Ms. *ان*, *الصف*. — 6. Ms. *طوبه*, *ولمايه*. — 7. Ms. *قوريل*. The Hâ of *محضره* is almost completely destroyed. — 8. *وحسبنا* is dotted in the original.

5. that he (i.e. 'Īsâ) should issue a bill for this amount in his (i.e. Abû Ġamîl's) favour after (the elapse of) the first half

6. of Tubi for the impost of the year three hundred and forty-six.

7. And Ġuraïğ b. Qûrîl has written (it) at his order and in (his) presence,

8. and our sufficiency is God alone.

3. The same official occurs in P. Cair. B. É. Inv. Tar'îh n° 2807 a line 2 (317 A. H.), *P. Ryl. Arab.* III n° 8₈₋₉ (309 A.H. read مرقـ [ورة not مرو], the Qâf and the tail of Wâw being clearly preserved according to Pl. 3) and PER Inv. Chart. Ar. 6613₄ (344 A.H.).

5. As to the use of bills in the finance-offices see R. GRASSHOFF, *Das Wechselrecht der Araber* (Berlin, 1899), p. 9 annotation 1. The expression سفتجة recurs frequently in the papyri (cf. PSR n°61,782 [dated 337 A.H.], 790, 791, 998, *P. Ryl. Arab.* xv n° 39₁₁) and proves that the use of bills was in vogue at a relatively early period in Egypt; cf. also *P. Heid.* III, p. 11. In the present case it may be assumed that the paymaster owes the land-tax but, being prevented for some reason from paying it personally, he gives the amount of the tax to 'Īsâ b. al Ḥasan, the milkman, and takes from him an acknowledgment that the amount has been received for the purpose of being paid on the date when the land-tax falls due.

D

**Lists, Registers and Accounts
relating to Taxation**

a

Taxing-lists, Fragments of poll-tax registers,
List of Copts paying poll- or pasture-tax,
List of tradesmen

200

Taxing-list.

Inv. n° 30. IIInd Century of the Hiġra (VIII th Century A.D.).

For description see vol. I. n° 32 (p. 48).

Only the list of the taxpayers, with each man's contribution opposite his name, has been preserved. The top is lost and the nature of the payment is therefore not certain. It is nevertheless possible that we have to do with a leaf originally belonging to an account-book of a tax-office. Similar texts are to be found in *P. Lond.* IV, n° 1418_{7ff.}, 1419_{139ff.}, 1420_{129ff.}, 1430_{94ff.}, 1553_{49ff.}, 1554_{10ff.}, 1555-1558, 1560^v, 1563. The hook bending to the left preceding the figures probably refers to a sigle (as e.g. ν^o , $\alpha\bar{o}$) contained in the heading, which presumably formed the first line of the page, showing that there is no entry.

1.	[δ], . . [] . . [] ψ[.]
2.	δ, [π]ατερμου αδαμ ^θ .εγ'
3.	δ, πεκου φοιβ' ,5 }
4.	δ, τιμμου αδαμ ,5 η
5.	δ, παμει μακαριου ,δ }
6.	δ, ιωαννου ανδρεα ,δ η
7.	δ, μακαρι ^ω αβραμιου ε
8.	δ, θ[.]βε σουρους .ξ η
9.	δ, ισιδωρου .ωρ ^τ ,5 η
10.	δ, μαθα ^ι πκου ,5 η
11.	∅ . . []

1.	[By] . . . [] $\frac{2}{3}$ []
2.	By [P]atermouth(ios) Adam $5\frac{1}{3}$ []
3.	By Pekou Phoib(ammon) $6\frac{1}{2}$ []

1. Only the lower parts of 4 letters are preserved. The remains of the figure at the end of the line perhaps belong to η . — 8. Only θ and $\beta\epsilon$ at the end are to be read with certainty. The second letter, which is much damaged, may be η or χ . Perhaps a shortened form $\theta\eta\beta\epsilon$ of $\tau\iota\beta\acute{\epsilon}\rho\omega\varsigma$ is intended. — 11. The total is lost. The first character is the symbol \emptyset for $\delta\lambda\omega\nu$; cf. *P. Lond.* IV, p. 601.

4. By Timios Adam	$6\frac{2}{3}$ [
5. By Pamei Makariou	$4\frac{1}{2}$ [
6. By Ioannes Andrea	$4\frac{2}{3}$ [
7. By Makarios Abramiou	5 [
8. By Th[.]be Sourous	$7\frac{2}{3}$ [
9. By Theodoros .or .	$6\frac{2}{3}$ [
10. By Mathai Pkou	$6\frac{2}{3}$ [
11. Total: ..	[

5. Παμει is the exact Greek transcription of the Coptic name παμει in W. E. CRUM, *CMBM*, n° 1180₃ (p. 496). A variant form thereof, Παμέει, is mentioned in F. PREISIGKE, *Namenbuch*, col. 262.

10. Μαθαι must be short for Μαθαῖος; cf. μαθ in G. HEUSER, *op. cit.*, I, p. 110.

201

(Pl. XXI)

Taxing-list.

Inv. n° 70^v

About 116 A.H. (734 A.D.).

For description see vol. I, n° 31 (p. 47).

The leaf is unfortunately badly worm-eaten, the intercolumnium much mutilated and the left column especially damaged through the upper layer of the horizontal fibres of the papyrus having detached itself, so that complete decipherment is impossible. Since a priest is mentioned in col. a, l. 14, the list might perhaps have been drafted in connection with the assessment of poll-tax. All names are double, the second being usually that of the father.

شـنـ[و] ده يحنس	١ [٠] انو هر ميس
بـ[يـو] ده بداود	٢ بولس ابا برمود[ه]
تو[نـ] ده بتوك	٣ اسيم [] موه

Right column. 1. The first letter of the first name is no longer clearly recognizable.

Left column. 1. A small portion of the curve of Wâw still survives. Yâ has faded out. — 2. The greater part of the bend of Wâw is preserved.

٤ بنوده ابلوا	٤ [بر] هم هر میس
٥ ثیدر ابنيله	٥ [] س بنوت
٦ يعقوب [ب]	٦ [ب] قـ طر ها . . .
٧ بجوش ثیدر	٧ [ب] بنده ا . . .
٨ ابو	٨ [م] رقس رمیاس
٩ ساره ابوس	٩ [] . [] ك بناریه
١٠ قزمان ابا قیر	١٠ [م] . . [] ینا رفنه
١١ ابیمك ابا یخنس	١١ []
١٢ قلته ابهور	١٢ [] ا بقطر
١٣ شنوده بجو [ش]	١٣ [] س
١٤ هر میس القش	١٤ [] ه
١٥ ابوله ایوب []	١٥ [] . .
١٦ بجوش قلته . . .	١٦ []

Right column. 4. ابلوا is dotted in the original. — 5. Ms. [ا] (a small portion of final Hâ being still visible). — 6. Bâ in يعقوب has almost completely faded out. The patronymic is not clearly legible; it probably ended in ف; but the beginning is very doubtful. — 8. The letters following ابو are much damaged and faded out. No positive reading can therefore be offered. — 9. The reading of the patronymic is only tentative. — 11. یخنس is only faintly visible. — 13. The first apex of Šîn is still visible. — 16. There are remains of \pm 2 letters following ثه which are not to be read with certainty, but seem to be ر .

Left column. 6. The last three letters of the patronymic are obscure. — 7. With the exception of Alif and two curved bends, the patronymic has completely faded out. — 10. The reading of the names, which are much mutilated, is far from certain. — 11. Vestiges of about seven letters are still visible. — 13. Only Šîn is clearly discernible at the end of the line. — 14. With the exception of ه, the line has completely faded out. — 15. The vestiges of two letters are not enough for any certain reading. — 16. Nothing but traces of about five letters have survived.

١٧ دنیل بیا یحنس]	[. . . ق محودر ابلو
١٨ هلصره امون]	[. . . . اقیس
١٩ بیا جریج بلوتس]	[ر مک
٢٠ مسمر مینا]	[. . . ابقیره شنوده
٢١ راووه یحنس]	[بت-وکت مرقس
٢٢ بیا ابیمک ایوب]	[بت-وکت فیلون
٢٣ [ج-ریج هلریه]	[ه-سر میس [ب-بیا اصطفن
٢٤ [ثیدر بمو]]ن]	[ساره ه-]عس
٢٥ بط ونافر هلیه حانه]	[. . . ح-لوته
٢٦ نمر . . . بقطر یحنس	.

1. [...]..... Jeremiah (Hormîs) Šan[û]da [Yo]hannes
2. Paul (Bûlus) Apa Barmûde Pih[eu] Pa-Dâwid
3. Asîm [...]...ûh Tô[n]e Petuch (Batûk)
4. Papnute Apollo [Abra]ham Hormîs
5. Theodor Apanîle []s Papnut(ios Babnût)
6. Jaco[b] Bo[q]tor Hâ.....
7. Pegôš Theodor [Pise]nte ([Bas]inde) A
8. Abû..... [Ma]rc ([Mo]rqos) Jeremiah (Remiyâs)
9. Sâra Ababûs(?) [.....]k Panarie (Banâriya)
10. Quzmân Abâ Qîr [.. M]înâ Rufine

Right column. 20. The first name looks like مسمر, but perhaps م has preceded the Mîm. — 24. The entry was obliterated or washed out by the scribe; only Nûn (which is dotted) has been left. — 25. The first name is not certain. One could perhaps read بط or بطس or even بطرس, if we suppose that Râ and Sîn were connected by ligature.

Left column. 18. At the beginning of the line ± 4 letters have faded out. 25. Nothing but vestiges of letters opening this line are preserved. — 26. The dot shows that there was no entry in this line.

11. Ebîmak Abâ Yoḥannes []
12. Qolte Apa Ḥôr [] â Boḡtor
13. Šanûda Peḡôš[]s
14. Hormîs, the priest []ya
15. Apa Bûle Job (Ayûb) [] ...
16. Peḡôš Qolte []
17. Daniel Abâ Yoḥannes [] ...q Apollo
18. Hlfre Amûn [] Akkios (Aqyos)
19. Babâ Ġuraiġ Pilotes [] ... rmak
20. Mînâ [] ... Abaqîre Šanûda
21. Yoḥannes [Pet]uch Morqos
22. Babâ Ebîmak Job [] Petuch Philon (Fîlôn)
23. [Ġu]raiġ Hilariya(?) [Ho]rmîs [Ba]bâ Stephen (Iṣṭafan)
24. [[Theodor Pamû]]n [] Sâra H []
25. Wenâfer Helia Ḥâne[] Hellôte
26. Boḡtor Yoḥannes

Right column :

1. هر ميس is the transcription of the Coptic ϣερμης (CPR II, n° 27₁, p. 38), a variant form of ϣερμης, ϣερμης, ϣερμης (CPR II, p. 201). Further instances of this name are *P. Ryl. Arab.* xv n° 187₇ (Pl. 34), *PER Inv. Ar. Pap.* 8909 (*MPER* II/III [1887], p. 164), *P. Paris. Bibl. Nat. Arabe* 4634₅ (*Journal des Savans*, 1825, p. 463), 4633₄ (*ibid.* p. 464), *P. Lond. B. M. Or.* 15₄ (*Palaeographical Society Oriental Series* ed. W. WRIGHT, Pl. V). *AL-MAQRÎZÎ*, *Ḥiṭat*, I, p. 116₂₂.

2. The personal name برمودة, also occurring in vol. I, n° 72₅^v (p. 268), *P. Ryl. Arab.* xv n° 187₆ (Pl. 34 برمودة بن هر مسة), *P. Berol.* 8008₁₅ (*BAU* n° 22), 8170₃ (*BAU* n° 16), 8171₈ (*BAU* n° 17), is derived from the name of the month (cf. vol. II, n° 97₂ [p. 106]) in which the person was born. Cf. G. HEUSER, *op. cit.*, I, p. 65.

3. اسم may be the transcription of 'Ασέμ in F. PREISIGKE, *Namenbuch*, col. 60.

4. For بنوده see vol. I, p. 190. The name ابلا is the Arabic form of the Coptic απλω, απαλο, απολλω (G. HEUSER, *op. cit.*, I, pp. 87 f., 89, *CPR* II, p. 200), a very common n. pr. in the papyri (cf. PERF n° 656, *MPER* I [1887], p. 126, *P. Ryl. Arab.* xi n° 3₁₁ [p. 120], PER Inv. Ar. Pap. 7489₁₀ 5999₁₃), which also occurs in the form افلا (cf. W. E. CRUM, *CMRL*, n° 401, p. 183) and فلا (PER Inv. Ar. Pap. 3136₁₁ = φλω *CPR* II, n° 5_{3,24}, p. 18), بلا (PERF n° 739₅), the latter rendering the short form πολω (G. HEUSER, *op. cit.*, I, p. 96) or παλο (W. E. CRUM, *Short Texts*, n° 139₃, p. 37) or παλω (W. E. CRUM, *CMRL*, n° 271₈ [p. 129]).

5. For ابيله cf. vol. I, p. 151 f.

7. For the name بجوش see vol. I, pp. 110, 132.

9. As to ساره see vol. I, p. 254. There are two possibilities of reading the name اسوس. We have the choice between ابوس 'Αβαβοῦς (F. PREISIGKE, *Namenbuch*, col. 1) and ابيوس 'Αβαιοῦς (ibid.).

10. As to the names concerned here see vol. I, p. 179, and above n° 177₃ (p. 129). ابو قير occurs in W. E. CRUM, *CMRL* n° 401₂, p. 183, *P. Ryl. Arab.* xv n° 187₆ (Pl. 34), PERF n° 558₆ (A. GROHMANN, *Aperçu de papyrologie Arabe*, p. 41), PER Inv. Ar. Pap. 5219₂, 17203_{1, 53}, P. Oxon. Bodl. Ms. Arab. d 90₁₀; cf. بقيره in n° 209₃ (p. 217) and قير in n° 177₃ (p. 129).

11. ابيمك corresponds to the short form επιμαχ (for επιμαχος, cf. G. HEUSER, *op. cit.*, I, pp. 79, 91, and επιμαχε in W. E. CRUM, *CMRL*, n° 384 [p. 178]). The name is also to be found in P. Cair. B.É. Inv. n° 249₅.

12. A قلته ابهور is also in P. Berol. 6800a₂. For قلته cf. vol. I, p. 216, II, p. 63. ابهور, also occurring in P. Cair. B.É. Inv. n° 229^r b, line 17, corresponds to αναρωρ, 'Απα 'Ωρ, *P. Lond.* IV, n° 1432₉₃.

15. ابوله corresponds to αναπαυλε (cf. W. E. CRUM, *CMBM*, p. 550, F. PREISIGKE, *Namenbuch*, col. 293), Παυλε being short for Παῦλος. Cf. also بوله in W. E. CRUM, *CMRL*, n° 116, p. 64.

The name ابوب may be read ابوب, Coptic ειοβ (W. E. CRUM, *CMBM*, n° 1147, p. 486), ειωβ (ibid. n° 386, p. 181), αιωωβ (W. E. CRUM, *CMRL*, n° 362 [p. 170]), ιιον (ibid. n° 401, p. 183), or انوب, corresponding to the Coptic απορν (*CPR* II, p. 199), Greek 'Ανοῦβ, 'Ανοῦπ (F. PREISIGKE, *Namenbuch*, col. 34).

17. For دنیل see vol. II, p. 172. The name بيا, Coptic παπα (W. E. CRUM, *Short Texts*, n° 267₁₃, p. 73) also occurs in P. Cair. B. É. Inv. n° 261₆^r, PERF n° 629₃^v, PER Inv. Ar. Pap. 3380_{a4}, 5999₄₅^v.

18. I do not know any Coptic equivalent for the name هلفره.

19. بلتوس is the exact rendering of the Coptic name παλωτς (W. E. CRUM, *Short Texts*, n° 431_{1f}, p. 112), Παλώτης (F. PREISIGKE, *Namenbuch*, col. 261). The form corresponds to بلوطس in PER Inv. Ar. Pap. 2069 (address), 8250₉, and IBN TAĞRÎBIRDÎ, *an-Nuğûm az-Zâhira* ed. T. G. J. JUYNBOLL and B. F. MATTHES I (Leiden, 1855), p. ٦٦ note 7; cf. also n° 206₁₇ (p. 213).

21. The first name is obscure.

23. هله is perhaps a Coptic shortened form of Ἡλάριος, Ἰλάριος (cf. F. PREISIGKE, *op. cit.*, col. 120, 148).

24. بمون renders the Coptic name παμμων (G. HEUSER, *op. cit.*, I, p. 60), παμμων (W. E. CRUM, *CMBM*, n° 344 [p. 161], 1085 [p. 456], 1130₅ [p. 487]; *CMRL*, n° 127₁ [p. 68]; *Short Texts*, n° 139₂ [p. 37]; *CPR* II, n° 51₃₂ [p. 57], 91_{1, 8} [p. 81]), παμμων (*CPR* II, n° 149₁₇, p. 129), Greek Παμοῦν (F. PREISIGKE, *Namenbuch*, col. 264). Further instances of this name are n° 213₁₄ (p. 225), PERF n° 685₉, PER Inv. Ar. Pap. 5999_{16, 22, 45}^v, 6007₁₇, 6009₈, P. Berol. 15076₁₀^r.

25. ونافر is the exact transcription of the well known Coptic name οσαναφρε (W. E. CRUM, *Coptic Ostraca*, n° 368₈ [p. 64]), οσαναφρε (ibid. n° 446₁₅ [p. 74]), οσαναφερ (W. E. CRUM, *CMBM*, n° 1252₄₀ [p. 515]), Οὐενᾶφερ (F. PREISIGKE, *Namenbuch*, col. 247).

As to هله cf. vol. I, p. 150. حانه perhaps corresponds to ρανε, ραννε in W. E. CRUM, *CMBM*, n° 580₁₈ (p. 275), G. HEUSER, *op. cit.*, I, p. 110.

Left column:

2. As to بهيوه cf. n° 176₄ (p. 128).

3. تونه is the exact Arabic transcription of the Coptic short form τωνε (Antonios) in G. HEUSER, *Die Personennamen der Kopten*, I, p. 105. The name بتوك, rendering the Coptic πατοσζ, πατοσζω, πατωσζω (cf. *CPR* II, p. 203, J. V. KARABACEK, *WZKM* XI [1897], p. 16), frequently occurs in the papyri (cf. also *P. Ryl. Arab.* XII n° 1₁₀, p. 131).

4. ابرهم renders the Coptic form ἀβραγαε, ἀβριγαε in H. R. HALL, *Coptic and Greek Texts of the Christian Period*, p. 61, CPR II, p. 199, G. HEUSER, *op. cit.*, I, p. 106.

5. سوب could correspond to Παπνουτ in *P. Lond.* IV, n° 1460₁₁₄, A. CH. JOHNSON and H. B. VAN HOESEN, *Papyri in the Princeton University Collections (The John Hopkins University Studies in Archaeology* n° 10, Baltimore, 1931), n° 14 col. 3, l. 16, a short form for Παπνουῖτις or Παπνούτιος (cf. F. PREISIGKE, *Namenbuch*, col. 277), Coptic παπισοτε in W. E. CRUM, *CMRL*, n° 53 (p. 18).

7. As to بسنده cf. *P. Ryl. Arab.* x n° 5₃ (p. 113), *P. Monneret Arab.* n° IV₂₃ (*Isl.* IV/3, p. 268). It renders the well known Coptic name πεσιτε (W. E. CRUM, *Short Texts*, n° 281₁₂ [p. 76]), πισιτε (J. KRALL, *MPER* v [1892], p. 26), Greek Πεσέντε, Πέσντε (F. PREISIGKE, *op. cit.*, col. 308).

8. رمياس is perhaps a shortened form for ιερειαας (cf. above, p. 193).

9. ساره is probably to be read بناريه, which renders a shortened form of the Greek name Πανάριος in F. PREISIGKE, *op. cit.*, col. 265.

10. رفنه perhaps corresponds to a short form of πορφυρος in H. R. HALL, *op. cit.*, p. 111.

17. No Coptic equivalent has been found for the second name of this line.

18. افس is perhaps a transcription of the Greek name Ἀχχιος in F. PREISIGKE, *op. cit.*, col. 15.

19. برمك is obscure.

20. For ابقيره cf. pp. 129, 194.

22. فيلون is the exact rendering of Φίλων (W. E. CRUM, *CMBM*, n° 996, p. 413), Φίλων (F. PREISIGKE, *op. cit.*, col. 465).

25. حلوه probably corresponds to γελλοτε (H. R. HALL, *op. cit.*, p. 122).

202

List of poll-tax payers.

Inv. n° 293. IIIrd Century of the Hġra (IXth Century A.D.).

Dark-brown. fine papyrus. 19×12 cm. On recto a list in 17 lines, being the names of those who probably paid the poll-tax, is written in a flowing cursive hand in black ink at right-angles to the horizontal fibres; diacritical dots are occasionally added. The back bears only two lines, written by another hand in smaller characters parallel to the vertical fibres in the reverse direction to the text on recto. The leaf has been folded parallel to the lines, the widths of the successive folds being from top to bottom: $1.3 + 1.5 + 1.5 + 1.6 + 1.7 + 2 + 1.5 + 1.4 + 1.5 + 1.5 + 2.1 + 1.5$ cm.

Place of discovery unknown.

The extant portion of the text is from the left half of the list, the right column being almost completely broken away.

It is remarkable that a clerk different from the tax-officer, who wrote the body of the list, has added a short note (ادى ذلك) below the name of the tributary (or ادى in lines 4, 6, 8, 9, 12 after the amount), showing that the tax has actually been paid. As two persons are responsible for the sum of $2 + \frac{1}{3} + \frac{1}{8}$ dinârs in line 12, the clerk has added two such notes, showing how much each one has actually paid, i. e. $1\frac{1}{3}$ dinârs. As this makes up $2\frac{2}{3}$ dinârs exactly, a surplus of 5 carats results to the credit of both the taxpayers. Cf. vol. IV, n° 219.

On recto:

١	سدس	ان و ثمن	شئوده الفراش	نصف و ربع
٢	و ثمن	بسنه كرسدودره	ثلاثة دنائير و نصف و ثلث	من
٣	و	سدس	كيل بسنه	ثلثي و سدس ثمن

1. Only the curve of Sîn has survived in سدس. — 2. Nûn in ثمن and بسنه is dotted. Instead of ثلثين the Ms. has ثلث (cf. remarks on n° 37₁₃, vol. I, p. 64). — 3. The first Sîn in سدس is provided with a slanting dash. Ms. بسنه and ثمن (cf. l. 2).

٤	دينـ[ر ادى سويس ابلوا ثمن دينـر	
٥	ادى ذلك	
٦	سد[س ادى جرجه بلوه دينر وثلث وربع	
٧	ادى ذلك	
٨	ثلث وربع ادى مرقوره يخنس ربع وسدس وسد < س > ثمن	
٩	ادى ذلك	
١٠	-[ثمن ادى سيسنه الاجير اربعة دنانير وثلث < ش > ثمن	
١١	وسدس ثمن وحببتين	
١٢	سد[س ثمن ادى ثدراق و[بلد]وشنوده دينرين وثلث وثمان	
١٣	ادى دينر وثلث	
١٤	ادى دينر وثلث	
١٥	دينـ[ر عبد الخالق وهو ثمن دينر .	
١٦	سد	
١٧	..[

On verso :

دينر ١

٢ تسعة دنانير وثلث وثمان ٥٧'٩'

4. Dâl in دينر is blotted; only Nûn in ثمن is dotted. — 8. The dash over وسدس (which is short for وسدس ثمن) may indicate the abbreviation. — 10. The words [ثمن, سيسنه, الاجير] are dotted thus in the Ms. — 11. As the last word is very indistinct, the reading suggested in the text is to be regarded as tentative. — 12. The Wâw after ثدراق is damaged; the following letter is completely destroyed. — 16. Only the tops of two letters have survived of this line.

On recto :

1. and a sixt]h and an eighth. Šanûda, the servant, one half and a quarter
2. and an eigh]th. Basinne Krisdôdore three dînârs and one half and a third of an eighth
3. and] a sixth. Chael Basinne two thirds and a sixth and an eighth
4. dînâ]r. He has paid. Severos Apollo one eighth of a dînâr.
5. He has paid this.
6. a six]th. He has paid. Ġirġe Paleu one dînâr and a third and a quarter.
7. He has paid this.
8. a th]ird and a quarter. He has paid. Merqûre Yoĥannes a quarter and a third and a sixth and a sixth of an eighth.
9. He has paid this.
10. and a] of an eighth. He has paid. Sîsinna, the journeyman, four dînârs and a third of an eighth
11. and a sixth of an eighth and two *habbas* (?)
12. a si]xth of an eighth. He has paid. Theodorakios (Tidorâq) and [Apoll]o ([Boll]ô) Šanûda two dînârs and a third and an eighth.
13. He has paid one dînâr and one third.
14. He has paid one dînâr and one third.
15. dînâ]r. 'Abd al-Hâliq, an eighth of a dînâr
16. who (is called) Sa(yy)id (?)
17. ...]...

On verso :

- | | |
|---|------------------------------|
| 1. | Dînâr |
| 2. nine dînârs and one third and one eighth | $9\frac{1}{3} + \frac{1}{8}$ |

2. The name *šim* — partially dotted in line 3 —, a very common n. pr. in the papyri, renders the Coptic name *πασιμε*, *πασιμε* (cf. G. HEUSER, *Die Personennamen der Kopten*, I, p. 26). *كسدودره* corresponds to the Coptic *Χριστοδωρε* (CPR II, n° 48₁₈, 91₁₁, pp. 53, 81) or *Χριστοδωρε* (W. E. CRUM, *CMBM*, p. 556), a variant form of *Χριστοδωρος* (G. HEUSER, *op. cit.*, I, p. 84), Greek *Χριστόδωρος* (F. PREISIGKE, *Namenbuch*, col. 479).

4. As to سويرس see vol. II, n° 127₅ (p. 183); for ابلا n° 201₄ (p. 194).
 6. بلوه is probably the Coptic παλιν in W.E. CRUM, *Ostraca*, Ad. 31, p. 93. Cf. also n° 212₃ (p. 223).
 10. For سيسنة see vol. I, p. 179.

11. The mention of two *habbas* (meaning حبة الشعير “barley-corn”) in connection with gold coins (cf. n° 194₇) is noteworthy and calls for comment. AL-MAQRÎZÎ, *Historia monetæ Arabicæ* (كتاب شذود العقود في ذكر النقود) ed. O. G. TYCHSEN (Rostock, 1797), p. 18 (90) calculated the dirham to have been equal to 55 barley-corns, one *habba* corresponding therefore to $\frac{1}{55}$ of a dirham. This method of weighing the silver coin with a relatively high precision also gave the opportunity of expressing small fractions of the coin exactly, if for instance the coin paid to the Treasury did not have the full standard weight required. We encounter, therefore, the expression *habba* as a rule together with the silver standard, as is shown by the following examples:

- P. Berol. 12803^v l. 6 : ثلث درهم وثلث حبات “ $\frac{1}{3}$ dirham and 3 *habbas*”
 „ 7 : بثلث درهم وخمس حبات “for $\frac{1}{3}$ dirham and 5 *habbas*”
 „ 9 : نصف درهم وحبتيْن “ $\frac{1}{2}$ dirham + 2 *habbas*”
 „ 10 : ربع درهم [م] وحبتيْن “ $\frac{1}{4}$ of a dirha[m] + 2 *habbas*”
 „ „ ربع درهم [م] إلا حبة “ $\frac{1}{4}$ of a dirha[m] less one *habba*”

Arabic ostrakon in the Collection of the Staatliche Museen in Berlin:

- l. 3, 5 : دانق وحبتيْن “one *dâniq* and two *habbas*”
 4 : درهم ودانق وحبتيْن “one dirham and one *dâniq* and two *habbas*”
 5, 7-8 : ثلث درهم وست حبات “a third of a dirham and six *habbas*”
 6 : نصف درهم وست حبات “a half of a dirham and six *habbas*”

P. Cair. B. E. Inv. n° 118^v دانق غير حبة (“1 *dâniq* less 1 *habba*”);
 PERF n° 901^{9f} خمسة دراهم غير سبعة حبات (“5 dirhams less 7 *habbas*”);
 PER Inv. Ar. Pap. 2092₆ دانق وحبتيْن (“1 *dâniq* + 2 *habbas*”).

The fact that *dînâr* fractions were really paid in silver, as already stated by K.W. HOFMEIER (*Islam* IV, 1913, pp. 99, 119), results from the tax-receipts P. Berol. 8005 = BAU n° 7 (dated 260 A.H.) and P. Ryl. Arab. III n° 4 (dated 279 A. H.). In the former, to the amount of 1 *dînâr* and a half and a quarter and an eighth (of a *dînâr*) and one *dâniq* given in the

text (l. 4) corresponds $\alpha \gamma' \kappa' \delta', \epsilon'$ ($1\frac{1}{2} + \frac{1}{3} + \frac{1}{24}$ dînâr + $\frac{1}{6}$ carat) in line 1; in the latter the respective equation is a half and a third and an eighth (of a dînâr) and one dâniq (l. 5) to $\gamma' \eta', \epsilon'$ ($\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$ dînâr + $\frac{1}{6}$ carat, line 1). Seeing that one carat corresponds to $\frac{1}{24}$ of a dînâr, and $\frac{1}{6}$ carat, therefore, to $\frac{1}{144}$ of a dînâr, this being paralleled with 1 dâniq = $\frac{1}{6}$ dirham, both texts give clear evidence that, at any rate for the period between 260 and 279 A. H.⁽¹⁾, the basis of conversion of gold into silver, paid to the Treasury, was a stable rate of 1 : 24.

12. The name ثدراق also occurring in PERF n° 558₆ (A. GROHMANN, *Aperçu de papyrologie Arabe*, p. 41), 912₉, PSR n° 431₃ (*P. Heid.* III, p. 31 here misread بدراق), PER Inv. Ar. Pap. 8340, 10160₆, 17203₅, P. W. G. Strassbg. n° 1₄, and changing with ثيدرق (P. Berol. n° 8211₉) and ثدرك (PER Inv. Ar. Pap. 8585₅), is short for Θεοδωράκιος; cf. Greek Θεδωράκιε (F. PREISIGKE, *Namenbuch*, col. 134), Coptic Θεοδωρακε, Θεττωρακε, Θηττωρακη, Θεοδωρακι (W. E. CRUM, *CMBM*, p. 542, *CMRL*, n° 129 [p. 69], 207₂ [p. 103], 303₂ [p. 143]; *CPR* II, n° 129₁, 130₉, p. 113f.), Θεωδωρηκε, τεττωρακε and χηθωτραπε in G. HEUSER, *op. cit.*, I, pp. 87, 89, 90, 94. The lacuna after و cannot be completed with certainty. If the missing letters might be read ل, the name بلو would come into consideration, which represents the Coptic name πολω, a short form of ἀπολλω (cf. G. HEUSER, *op. cit.*, I, p. 96), or corresponds to παλω, παλωτ in W. E. CRUM, *CMRL*, n° 271₈ (p. 129) and p. 128 note 8. But perhaps τλω (ταλωτ = Ταλοῦς, or ταλατ in W. E. CRUM, *op. cit.*, n° 262₅, p. 124 and note 2) could also be read.

203

(Pl. XXII)

List of poll-tax payers.

Inv. n° 292. IIIrd Century of the Hġra (IXth Century A.D.).

Light-brown, tolerably fine papyrus. 22 × 9 cm. The list is written in 20 lines in black ink parallel to the horizontal fibres; the reverse is blank.

Place of discovery unknown.

Tolerably well preserved. A portion of the right side margin has been cut off; the last column containing numerals upon the left side is partially broken away. It is not certain how much has been lost at the top.

1. Cf. also remarks on n° 96 (vol. II, p. 102 f.) and PERF n° 860₈ (*Archiv Orientalní*, VII, 1935, p. 461 f.).

				.....	[	١
					[	٢
					[	٣
					[	٤
					[	٥
					[	٦
					[	٧
					[	٨
					[	٩
					[	١٠
					[	١١
					[	١٢
					[	١٣
					[	١٤
					[	١٥
					[	١٦
					[	١٧
					[	١٨
					[	١٩
					[	٢٠

1. Only very small vestiges have survived of this line. — 6. There are scanty remains of a figure at the end of the line. — 8. The first ρ is not certain, the head only being preserved. — 9. Ms. فطر. — 14. $\gamma'\iota'$ are blurred in the original. The reading is far from certain. — 18. The reading is not certain.

1.					
2. Paheu Šiše	$1\frac{1}{2} + \frac{1}{12}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{2}$ carat	..[
3. Mône Pistos	$1\frac{1}{2}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{3}$ carat	$\frac{1}{3}$	[.] $\frac{1}{8}$	[
4. Poṣṭolos Senyr(is)	$1\frac{1}{2} + \frac{1}{4}$	$6 + \frac{2}{3}$ carat	$\frac{1}{3} + \frac{1}{8} + \frac{1}{48}$		[
5. Atanâs Siya	$1\frac{1}{2}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{48}$			[
6. Boqṭor, the guardian	1	1		..[
7. Yoḥannes, the shepherd	$1\frac{1}{2} + \frac{1}{4}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{2}$ carat			[
8. and his children [have pai]d					[
9. [Ma]qâre Boqṭor	1	1			[
10. Theod[or Boq]ṭor	$1\frac{1}{2} + \frac{1}{12}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{3}$ carat	$\frac{1}{4} + \frac{1}{48}$	$\frac{1}{3} + \frac{1}{48}$	[
11. Apollo Theodor	1	1			[
12. Pilatos Hillis	$1\frac{1}{3}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$			[
13. Chael Homîse departed	$1\frac{1}{2} + \frac{1}{12}$	$1\frac{1}{2} + \frac{1}{12}$			[
14. Qolte Siya	$1\frac{1}{2}$	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12} + \frac{1}{48}$	$[\frac{1}{2} + \frac{1}{3}] + \frac{1}{12}$		[
15. Stephen (Ștefâne)	1	[.]			[
16. Homîse Chael	$\frac{2}{3}$	$\frac{1}{2}$	$\frac{1}{6}$		[
17. Boqṭor has paid departed	$1\frac{1}{2} + \frac{1}{12}$	$\frac{1}{2} + \frac{1}{12}$	$3\frac{1}{12}$		[
18. Dînâr(s)	$18\frac{1}{28}(?)$	$\frac{2}{3}$ carat			[
19.	$1\frac{1}{2} + \frac{1}{12}$				[
20. Th[is makes up:]	$38\frac{1}{12}$				[

2. On the name *ميوه* cf. remarks on n° 176₄ (p. 128). As Professor E. LITTMANN kindly informs me, *شيشه*, also occurring in P. Cair. B. É. Inv. n° 263b₄, PER Inv. Ar. Pap. 3086₁₆, 3174₄, could perhaps correspond to Σισοῖς or Σισοῦς in F. PREISIGKE, *Namenbuch*, col. 386; a *شيشه بن ميوه* is to be found in P. Cair. B.É. Inv. n° 251₄.

3. For the two possibilities of reading the name *مويه* cf. n° 168₂ (p. 94). *سلس* is perhaps a transcription of Greek Πίστος (F. PREISIGKE, *op. cit.*, col. 328). I am obliged to DR. W. E. CRUM for this suggestion. The same name occurs in the form *بسطس* in n° 213₆ (p. 224).

4. *بسطلس* renders the Coptic πoστωλoс (CPR II, pp. 200, 204). Further instances of this name are P. Ryl. Arab. XI n° 3₇ (p. 120), PER Inv. Ar. Pap. 11051₄, 11056_{4, 6}, P. Berol. 13034₅. The name *سنور* perhaps represents

the transcription of a short form of Σινῦρις, Σεῦρις (F. PREISIGKE, *Namenbuch*, col. 385); but the reading شتور (Coptic ⲙⲉⲧⲱⲡ in W.E. CRUM, *CMRL*, n° 222, p. 108) would also be possible.

5. اتناس — occurring fully dotted in PERF n° 648₄ — a name very common in the papyri, is the exact rendering of the shortened form ⲁⲑⲁⲛⲁⲥ (G. HEUSER, *op. cit.*, I, p. 91). سيه corresponds exactly to the Coptic name ⲉⲓⲁ, ⲉⲓⲉ (G. HEUSER, *op. cit.*, I, p. 29; *CPR* II, n° 138₁₄ [p. 120]; W.E. CRUM, *CMBM*, n° 1142₅ [p. 484], *CMRL*, n° 382₁₄ [p. 177]).

6. A بقطر الحارس also occurs in PSR n° 138₅.

9. For مقاره see vol. II, p. 137.

11. For ابو see above n° 201₄ (p. 194). The same orthography is followed in PERF n° 656₂ (cf. *MPER* I [1887], p. 126), 805₂₄, PER Inv. Ar. Pap. 3389₃.

12. The name بلتوس has been dealt with in vol. I, p. 167. Professor E. LITTMANN suggested that هلس might be the transcription of Ἑλλάς, Ἑλλᾶς in F. PREISIGKE, *Namenbuch*, col. 98. The same name recurs in P. Cair. B.É. Inv. n° 215₁, 303₂ and in P. Strassbg. Ar. n° 99₈ (هلس حارس القبط).

13. For the names concerned here see vol. I, pp. 150, 261.

The reading and interpretation of the undotted word, entered perhaps by another hand above the patronymic here and in l. 15, present some difficulty. Apparently the first letter is to be read as Fâ rather than Tâ. Guessing that we have to do here with a notation inserted by an official and referring to some change of residence by the tributary, I propose, with all reservation, to read فتجه, this form being synonymous with توجه and اتجه⁽¹⁾. A similar notation, انتقل الى البهنسى and [ان]تقل الى اهناس, occurs in PER Inv. Ar. Pap. 3136₇, 9, clearly added there by a second hand on the right margin by the side of the respective names of the tributaries. It is a fact that persons allowed to settle elsewhere had to continue to pay their taxes as inhabitants of their native village (cf. n° 180, p. 138). For the purpose of keeping the record straight and to facilitate an eventual search after a

1. If my suggestion is right, we have to do here with an almost exact equivalent to the marginal note ἀποκεχ(ώρησε) in *Papyri in the Princeton University Collections* ed. by A. CH. JOHNSON and H. BARTLETT VAN HOESSEN, n° 9, col. V₇ (p. 57).

delinquent taxpayer, changes of residence had obviously to be notified to the official of the census by persons in that town in which the taxpayer was enrolled in the tax-book. This could be effected either by immediate notifications at the time of the change or by the statement of such a change on the occasion of the next census return (the κατ' οἰκίαν ἀπογραφὴ of the Greek period) handed in to the official. We may suppose that one copy of such declaration had to go to the official of the tax-office of the town in which the tributary was then residing — e.g. Ehnâs and Bahnasâ respectively — and another to the tax-office of the declarant's home where the latter had been enrolled. The official was thus enabled to insert a suitable note under the name of the taxpayer in the register. As to the matter in question cf. *P. Cornell*, p. 87.

14. As to the names see above line 5 and vol. I, p. 216, II, p. 63.

15. As Prof. E. LITTMANN tells me, سطفانه is to be read سطفانه , rendering the shortened form στεφανε in W. E. CRUM, *CMBM*, n° 1066₃ (p. 442). For the Sîn in lieu of Šâd cf. سطفان in W. E. CRUM, *CMRL*, p. 64.

204

(Pl. XX)

List of poll-tax payers.

Inv. n° 279. IIIrd Century of the Hîgra (IXth Century A.D.).

Yellow-brown, fine papyrus. 9 × 7.4 cm. On recto 12 lines are written in black ink parallel to the horizontal fibres; on verso 2 lines containing numerals only are written in black ink at right-angles to the vertical fibres.

Place of discovery unknown.

Worm-eaten and damaged; the upper layer of the papyrus has detached itself in several places.

The name of the tributary is usually followed by the trade or profession of the person concerned.

۱	بهیوه و [بلتا]وس	β
۲	بهیوه ا [] و . . اه الاجیر	α
۳	.....
۴	شبنوده الاجیر	δ
۵	بساهه الاجیر و متوس الجمال	α
۶	.....
۷	قزمان الاجیر و	.....
۸	سربام الحارس	ζ متوس ال
۹	بنیب الحارس	α
۱۰	قست وکیل الحارس	α
۱۱	مونه الثوار و . . .	α الاجیر
۱۲	للا الثوار [و ثی] در الثوار	α

1. Piheu and [Pilat]ûs	2
2. Piheu the []âh, the journeyman,	1½
3.	
4. Šanûda, the journeyman,	
5. Psâwe, the journeyman, and Matawus, the porter	1
6.	

2. The calling following the first name is almost completely destroyed. The two letters after 9 are no longer clearly discernible. — 3. This line, as also line 6, is much damaged; no positive reading seems to be possible. — 7. The second half of the line is illegible. — 8. The calling of the second tributary is too mutilated to justify any positive reading. — 11. The name of the second taxpayer ends illegibly.

7. Quzmân, the journeyman, and
8. Sarabâm, the guardian 6, Matawus, the
9. Panîb, the guardian 1
10. Qost(antinos), the vice-guardian 1
11. Mône, the cow-keeper, and, the journeyman 1
12. Lilû, the cow-keeper, [and Theo]dor, the cow-keeper 1

1. On the names concerned here see vol. I, p. 167 and above n° 176₄ (p. 128).

5. **ساوه** is the exact transcription of the Coptic name **ψαουα**, found in W. E. CRUM, *CMRL*, n° 222 [p. 108], *Short Texts*, n° 94₂ (p. 26). In *BAU* n° 10 a l. 3f. the same name is written **بصاوه**. For **متوس** cf. vol. I, p. 190.

7. As to **قزمان** cf. vol. I, p. 179.

8. For **سرام** see vol. II, p. 134.

9. **بنيب** is probably a shortened form of **Πανῖβις** (F. PREISIGKE, *Namenbuch*, col. 269); cf. also **بنيف حارس القرية** in the tax-register PER Inv. Ar. Pap. 5219₄. But the reading **بنيت** (**Πανῖτις**, F. PREISIGKE, *op. cit.*, col. 270) could also come into consideration.

10. The name **قست** would seem to represent the Coptic **κωστ** in W. E. CRUM, *CMBM*, n° 447₂ (p. 209), which is short for **κωνσταντινος** (cf. **κωστα** *ibid.* n° 1118₁₄ [p. 472]). But a short form of **κωστος** (*ibid.* p. 208 note 3) could also be suggested.

11. As to the two possibilities of reading the name **موه** cf. remarks on n° 168₂ (p. 94). The calling **ثوار** recurs dotted in P. Wessely B 19₆^r (**زكرى التوار**).

12. **لوا** is clearly the Coptic name **Λιλου** (G. HEUSER, *op. cit.*, I, p. 22, W. E. CRUM, *CMBM*, n° 1080₄, [p. 455], Greek **Λιλοῦ** in F. PREISIGKE, *Namenbuch*, col. 196). A further instance of this name is presented by PER Inv. Ar. Pap. 3452₂ (**الوا برم**). I am indebted to Professor E. LITTMANN and Dr W. E. CRUM, who kindly communicated this equivalent to me.

205

Fragment of a list of poll-tax payers.

Inv. n° 311^r

IIIrd Century of the Hġra (IXth Century A.D.).

For description see above n° 176 (p. 127)

• انتناس منا لـ	١
• هميسه مونه لـ	٢
• ابرسه مونه لـ	٣
• قوريل سيه لـ	٤
• بامون يعقوب	٥
• قزمان مونه لـ	٦
• كيل بسور	٧
• بن لقاس لـ	٨
• ابى يحنس	٩
• ١٠ يحنس بمون بـ [لحمه الجبان]	
• ١١ لقاس لـ	١٢
• —	

1. Antanâs Minâ [

2. Homîse Mône, t[he

3. A(m)brose Mône, the. [

4. Cyril Siya, the [

5. Bâmûn Jaco[b (?)

4. Sîn is provided with a slanting dash. — 5. The reading يعقوب is not certain; the letter following Qâf looks more like Râ or even a cursive ه. — 7. The first letter of the second name is not certain, the top thereof being destroyed, but ب is probable (cf. Yâ in l. 5). — 10-11. The text on the margin, added by another hand and in an ink different from that of the other lines, has been obliterated but is still faintly visible. The reading may, nevertheless, be regarded as provisional.

6. Quzmân Mône, the. [
7. Chael Psûr [...]
8. b. Lucas, the. [
9. of Abû Yohannes [
10. Yohannes Pamûn ...[]..., cheesemonger [
11. $12\frac{1}{2} + \frac{1}{24}$ deceased $16\frac{1}{2} + \frac{1}{8}$, Lucas, the ...[

1. For the name انتاس see vol. II, p. 62f. The short form منا for مينا (on which cf. vol. I, p. 226) occurs several times in Arabic papyri and elsewhere (cf. n° 189₆, 209₅, P. Cair. B. É. Inv. n° 104₉, PER Inv. Ar. Pap. 6004₆, 10; P. Berol. 8181₃ = BAU n° 18; PERF n° 823₃; J. v. KARABACEK, *Julius Euting's Sinaitische Inschriften*, WZKM v [1891], p. 317, *Arabische Beiträge zur genuesischen Geschichte*, ibid. I (1887) p. 56; AL-MAQRÎZÎ, *Hitat*, II, p. 511₂₀ (بومنا)).

2. For the names concerned here cf. vol. I, p. 261 and n° 168₂ (p. 94).

3. The reading ابرسه is suggested by Professor E. LITTMANN, who thinks that it might be a rendering of Ambrose (Ἀμβρόσιος). But seeing that أبراسه, occurring in PERF n° 675₈, is obviously a transcription of ἀπα Πάσις or Πᾶσις in F. PREISIGKE, *Namenbuch*, col. 353 (cf. πασιος BKU n° 95₁₆), a variant form of this name could also come into consideration.

4. قوريل represents a short form of the well known name Κύριλλος (F. PREISIGKE, *Namenbuch*, col. 189), while the form قرلوس, occurring in PER Inv. Chart Ar. 7491₆ and P. Lond. BM. Or. 6235(9)₁₀, probably renders Κίριλλος (F. PREISIGKE, *op. cit.*, col. 174). In ABÛ ŠÂLIḤ, *The Churches and Monasteries of Egypt*, pp. 57, 61, 124, this name is consequently written كيرلس, which form also occurs in TAKI-EDDINI MAKRIZII *Historia Coptorum Alexandrinorum* ed. H. J. WETZER (Solisbaci, 1828), pp. 46, 52 (on p. 122 كيرلس).

5. For بامون, a variant form of بون (cf. line 10), see vol. II, p. 182.

6. On the name قزمان cf. vol. I, p. 179.

7. بسور perhaps corresponds to a short form of Ψυρος (W. E. CRUM, *CMBM*, n° 417 [p. 195], 1077 [p. 452], *Short Texts*, n° 47_{3, 14} [p. 16], Ψυρος, Ψοῦρος in F. PREISIGKE, *Namenbuch*, col. 495).

8. The name *لقاس* (*Λουκᾶς*) *ΛΟΥΚΑΣ* (W. E. CRUM, *CMRL*, n° 323₁ [p. 152]) also occurs in P. Cair. B.É. Inv. n° 207₄^v, PERF n° 741_{4/5}, 764_{9, 14}.

10. The calling *جبان* recurs in *P. Ryl. Arab.* VIII n° 14₄, XII n° 7_{3, 6} (pp. 99, 135 f.), P. Cair. B.É. Inv. n° 192₇, 229_{1, 6}^vb, 264₆.

Egyptian cheese was esteemed: cf. AL-QALQAŠANDÎ, *Subḥ al-A'sā*, III, p. 313. A kind of soft cheese (*حالوم*) was sold in jars (*قلة*); cf. PERF n° 710₃ edited in *Archiv Orientalní* VII (1935), p. 450f. For cheese production in the Delta (Tinnîs) see AL-MAQRÎZÎ, *Hitat*, I, p. 177_{18f}.

11. The marginal notation *مات*, also occurring in n° 206, P. Cair. B.É. Inv. n° 230₅^r and PER Inv. Ar. Pap. 3136₄, corresponds exactly to *ἐτετελ(ευτήκει)* in Greek tax-registers (cf. A. CHESTER JOHNSON and H. BARLETT VAN HOESSEN, *Papyri in the Princeton University Collections*, n° 9, col. IV 10, p. 56; cf. *τετελ(ευτηκώς)* *ibid.* l. 2, p. 55, W. L. WESTERMANN and C. W. KEYES, *Tax lists and transportation receipts from Theadelphia, Columbia Papyri Greek Series II*, New York, 1932, p. 82). Apparently the clerk entered this note in accordance with a notification of death send by a relative of the deceased to the tax-office, — cf. M. JOHNSON, V. MARTIN, A. S. HUNT, *Catalogue of the Greek Papyri in the John Rylands Library, Manchester*, vol. II (Manchester, 1915), p. 82f. n° 105, 106 — or on the occasion of an official record respecting the state of the population in the particular district. In n° 206 there are five cases in which taxpayers are reported to have died, presumably during the current tax year.

206

(Pl. XXII)

Fragment of a poll-tax register.

Inv. n° 211₁^r.About the middle of the third Century of the Hiġra
(IXth Century A.D.).

Light-brown, fine papyrus. 32.6 × 9.2 cm. Four hands may be distinguished. On recto a list in 19 lines, being the names of those who probably are to pay the poll-tax, is written in black ink in an elegant, clear, somewhat ligatured hand (A) at right-angles to the horizontal fibres. Diacritical points are occasionally added. The verso bears a

memorandum (تذكرة) containing 8 lines, written in a cursive but almost elegant hand (B) in black ink parallel to the vertical fibres. With the exception of the *Basmala*, all the lines of this memorandum were subsequently cancelled by a current hand (C), showing a very rough penmanship and therefore almost illegible; the scribe wrote 16 lines parallel to the vertical fibres and inserted 6 lines on recto between the lines of the list. Several of these lines are again crossed or washed out. Below the text on verso, but in the reverse direction, there are remains of a date [... سنة ثمان وسبعين ومائتين], apparently added in black ink parallel to the vertical fibres by a fourth hand (D). This date might be related to a text in connection with the list on recto, for which thereby an approximate dating is given. The leaf has been folded parallel to the lines from bottom to top, the widths of the successive folds being: 1.2 + 1.6 + 1.8 + 1.6 + 1.5 + 1.5 + 1.4 + 0.7 + 1.7 + 1.6 + 1.4 + 1.8 + 1.6 + 1.9 + 1.6 + 2 + 1.7 + 1.6 + 2.1 + 1.9 cm.

Place of discovery unknown.

The fragment is in good condition as far as it is preserved. The left half of the poll-tax register is lost.

- | | |
|---|-------------------------------------|
| ١ | ايضا |
| ٢ | • δ' ابرهيو بن افياده الدفـ[اف |
| ٣ | • مات β' ايوب بن ابراهيم بن اندو[نه |
| ٤ | • δ ابريو بن وله الرقـ[اص |
| ٥ | • مات γ' η' اتناس بن بقم السـ[ـ] |
| | (four lines cancelled) |
| ٦ | • α بقطر بن بهيو الغـ[سال |
| ٧ | • β بقطر بن شيشويه جبريـ[ل |
| ٨ | • δ بقطر بن ابو قير سانسـ[ـ] |

1. Ms. ايضا. — 2. Ms. ابرهيو. — 3. اوب is corrected by the clerk from اوبر. — 4. Ms. ابريو. — 5. The vestiges of the letter at the end of the line may belong to Wâw. — 6. The completion of the line is given in accordance with PER Inv. Ar. Pap. 4247₁₅. — 7. Ms. ابريو. — 8. Ms. اوبر. The Sin in the following word is provided with a slanting dash.

	٩	بهيوه	
١٠	•	α δ بمين بن قسطنطين — [وه]	
١١	مات	• η η' بهموا بن اتناس العس — []	
١٢	•	• θ ثيدر غلام رس — []	
١٣	•	• ς γ' بطرس بن اوس — []	
١٤	•	• β بقطر بن بquam الدف — [اف]	
١٥	مات	• α ε' ابستلس بطرس م [محاب]	
١٦	•	• α يحنس بطرس صاحب [ب]	
١٧		• ς β' بلوته جرجه ص — [ب]	
١٨	مات	• α δ بطرس بن ثيدر صاحب ا. []	
١٩		فذلك	

1. again.
2. $\frac{1}{2} + \frac{1}{4}$ Apaheu b. Ifyâde, the drum-ma[ker]
3. deceased $\frac{1}{2} + \frac{1}{12}$ Ayûb b. Ibrahîm b. Andû[ne]
4. $\frac{1}{2}$ Apaheu b., the dan[cer]
5. deceased $\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$ Atanâs b. Bqâm, the[
6. 1 Boqtor b. Paheu, washer[man]
7. 2 Boqtor b. Šîšûye Ġibrî[1]
8. $\frac{1}{2}$ Boqtor b. Abûqîr, the groom [
9. of Piheu [
10. $1\frac{1}{2}$ Pamîn b. Qostanh[eu]
11. deceased $\frac{2}{3} + \frac{1}{8}$ Pihamû b. Atanâs, the[
12. $\frac{1}{2}$ Theodor, servant of[
13. $\frac{1}{2} + \frac{1}{8}$ Buṭrus b. Af[
14. 2 Boqtor b. Bqâm, the drum-ma[ker]
15. deceased $1\frac{1}{8}$ Abostolos Buṭrus, v[endor of

14. Ms. بهام . — 19. فذلك is dotted in the Ms. Two characters have been obliterated above it.

17. As to بلوته cf. n° 188₆ (p. 155).

207

Fragment of a poll-tax register.

Inv. n° 190. Beginning of the IIIrd Century A.H. (IXth Century A.D.).

Light-brown, tolerably fine papyrus. 7.5×13 cm. On recto 7 lines belonging to a poll-tax register are written in black ink parallel to the horizontal fibres without diacritical points. The reverse is blank.

Place of discovery unknown.

The side margins and the right lower edge are broken off.

1	قزمان سرماده البنّا	β	β]
2]
3	ثيدر ابينه الاشمونى	γ	γ]
4]
5	ابو جرجه قلمون اسحق	β	β]
6]
7	يحيى [ند] س γ	[⋮]

1.	Quzmân Sarmâde, the builder	2	„	2	[
2.	$\frac{1}{2}$				[
3.	Theodor Apime, originating from Ašmûn	3	3	„	[
4.	$\frac{1}{2} + \frac{1}{4}$				[
5.	Abû Ġirġe Qalamûn Ishâq	2	„	2	[
6.	$\frac{1}{2}$				[
7.	[] Yoḥa[nne]s	3	[6(?)]		[

1. For the name قزمان cf. vol. I, p. 179; for سرماده *ibid.*, p. 178. The two short oblique strokes signify that there is no entry. Cf. *P. Lond.* IV,

5. Only the head and a portion of the curve of Wâw in ابو are preserved.—
7. The horizontal stroke, which has survived of the figure following γ, might have belonged to a ⋮.

p. 601. The nature of the angular hook at the end of the line is not clear, but this mark probably denotes that the register was submitted to a revision. Cf. n° 212₃ (p. 223).

3. As to *ايه* see vol. II, p. 132.

5. For *قلمون* cf. A. GROHMANN, *Arabische Papyri aus den staatl. Museen zu Berlin*, I, *Islam* XXII (1935), p. 68.

208

Fragment of a poll-tax register.

Inv. n° 217.

Beginning of the IIIrd Century of the Hiġra (IXth Century A. D.).

Brown, fine papyrus. 10.2 × 10 cm. On recto 7 lines belonging to a column of a poll-tax register are written in black ink in a cursive, clear hand parallel to the horizontal fibres. Diacritical points are occasionally added; Šîn (l. 3) is provided with a slanting dash. The back bears rough pen-trials (5 lines) written in black ink at right-angles to the vertical fibres.

Place of discovery unknown.

In good condition as far as it is preserved.

- | | |
|---|---------------------------|
| ١ | بقطر داعن نفسـ[هـ] |
| ٢ | ايوب بن محـ[] [] |
| ٣ | شبيب الاعرج β'β' |
| ٤ | كيل داعن نفسـه γ γ |
| ٥ | اسلده داعن نفسـه γ γ |
| ٦ | قرا الارملة] |
| ٧ | [مر] قوره داعن نفسـ[هـ] |

2. *ايوب* is fully dotted in the Ms. Šîn in the patronymic has three dots placed side by side. — 5. Only vestiges are preserved of γ, but the reading seems pretty certain. — 6. The oblique stroke at the end of the line remains from a fraction.

1. Boqtor has paid for [him]self [

2. Job b. [] 7 [

3. Šabīb, the lame $2\frac{1}{12}$ [

4. Chael has paid for himself $3\frac{2}{3}$ [

5. Eslade has paid for himself $3\frac{2}{3}$ [

6. Qerâ, the widow . [

7. [Mer]qûre has paid for [him]self [

1. For the name بقطر cf. vol. I, p. 217.

As to the abbreviation دافع عن cf. remarks on n° 105, (vol. II, p. 127).

2. For the patronymic a Coptic equivalent has not yet been found.

3. As to شيب see vol. I, p. 272, II, p. 54.

4. For كيل see vol. I, p. 150.

5. اسلاه could correspond to a short form of Ἑσλάδας in F. PREISIGKE, *Namenbuch*, col. 108.

6. As to قرا , rendering the Coptic κῤῥα, see vol. I, p. 261.

7. For مرقوره see vol. I, p. 96.

209

(Pl. XXIII)

Fragment of a poll-tax register.

Inv. n° 209

IIIrd Century of the Hiġra (IXth Century A.D.).

Light-brown, fine papyrus. 13.8×19.3 cm. On recto 8 lines are written in black ink parallel to the horizontal fibres without diacritical points; the back bears fragments of 10 lines belonging to the same text written in black ink by the same clerk at right-angles to the vertical fibres. Diacritical points are lacking.

Place of discovery unknown.

In a bad state of preservation, the papyrus being perforated and worm-eaten. The side margin remains on the right only; the other side is torn off so that about two columns of figures are gone. The text on the back is too mutilated to permit a feasible transcription.

- | | |
|---|---|
| ۱ | [ا]دی [بـن [جـ]رجه عن نفسـ] —————]هـ[.۰] |
| ۲ | ادی ثیدر بن قزمان لهـ] —————]دن'η[د ,] |
| ۳ | ادی کیل بن بقیره الراهـ] ————— .۰ .۰ |
| ۴ | [ا]دی یحنس بن قلته الحارس عن نفسـه ————— β' γ' ι' ς' .۰ |
| ۵ | [د]ی کیل بن بطرس بن اجی منا الطویل [عـ]ن [ذـ]نفـ] سـ]هـ[η' γ' .۰ |
| ۶ | ادی داوید بن نست فدسـ] —————]- [Ϻ γ' η' Ϻ' .۰ |
| ۷ | ادی بهیوه بن مرقوره بالصیاد عن نفـ] —————]سهـ[η'] |
| ۸ | ف —————]ذلك |

1. [. . . . be]_n [Ĝi]rĝe has [p]aid [for him]se[lf] . . . [
2. Theodor b. Quzmân has paid for. [..] $\frac{1}{8}$ [] $\frac{1}{2}$ [
3. Chael b. Paqîre, the monk, has paid . . . [
4. Yoḥannes b. Qolte, the guardian, has [p]aid for himself $\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$ • [
5. Chael b. Buṭrus, the son of the brother of Minâ, the tall, has
p[ai]d [fo]r [him]self . . . $\frac{1}{8}$ dînâr + $\frac{1}{3}$ carat [
6. Dâwîd b. Nest(os) [] has paid $\frac{1}{2} + \frac{1}{3} + \frac{1}{8} + \frac{1}{48}$. . . [
7. Paheu b. Marqûre, (known as) the fisherman, has paid for [him]-
self [. . . +] $\frac{1}{8}$ + [..
8. T[h]is makes up :

1. As to the name جرجه cf. vol. II, n° 86₆, 87₅.

2. For قزمان cf. vol. I, p. 179.

3. **بقيره**, also occurring in P. Cair. B. É. Inv. n° 182₄^r, is exactly the Coptic **πακτρε** in W. E. CRUM, *CMBM*, p. 194 and a variant form of **بقيره** (cf. *P. Ryl. Arab.* XI n° 19₁₅ [p. 129]), which has already been identified

1. The curved end of Dâl in ادی is still visible. — 2. The unit and fraction preceding η' are destroyed. — 3. The numerals are destroyed. — 4. γ is not certain; the character is much damaged. — 5. Only vestiges are visible of the fraction preceding η' — 6. No positive reading can be guessed for the word following سب — 7. Below η' traces of two parallel slanting dashes are recognizable. The clerk has omitted بالصاد before المعروف.

by J. v. KARABACEK with the Coptic ἀπαρίρε (*MPER* II/III [1887], p. 164). Other forms to be compared are ἀπαρίρε in W.E. CRUM, *CMBM*, n° 1137₄ (p. 482), ἀπαρίρι (ibid n° 583₂₂ [p. 277], 1015₁ [p. 424], 1029₇ [p. 428], 1059₂₉ [p. 439], 1073₁ [p. 444], 1183 [p. 496]) and ἀπα κηρι (ibid n° 597, p. 285). Further instances of ابقره are PERF n° 670_{4, 10}, PER Inv. Ar. Pap. 8110, 8111₆.

5. For منا cf. n° 205₁ (p. 209); for the fraction of a carat cf. K.W. HOFMEIER, *Beiträge zur arabischen Papyrusforschung, Islam* IV (1913), p. 101.

6. The name نسب may be read نست and taken as the rendering of a short form of Νέστος (F. PREISIGKE, *Namenbuch*, col. 229)⁽¹⁾. But there are also other possibilities of reading this name, e.g. نست πестис (W.E. CRUM, *CMBM*, n° 1010, p. 421) or Πεστᾶς, Πεστοσεῖρις, Πεστομενῶφις (F. PREISIGKE, *op. cit.*, col. 309), which nevertheless seem less probable. Cf. n° 212₅ (p. 223).

7. As to بهوه cf. n° 176₄ (p. 128). On the calling الضياد cf. *MPER* II/III (1887), p. 164.

210

Fragment of a poll-tax register.

Inv. n° 253.

IIIrd Century of the Hiġra (IXth Century A.D.).

Light-brown, fine papyrus. 11.5 × 19 cm. On recto 9 lines are written in black ink at right-angles to the horizontal fibres. The back bears scanty remains of figures in 4 columns written in black ink parallel to the vertical fibres.

Place of discovery unknown.

The text is worm-eaten and much damaged, the upper layer of the papyrus having detached itself in several places. At least two columns of figures are lost at the left side.

1. Cf A. CH. JOHNSON and H. B. VAN HOESSEN, *Papyri in the Princeton University Collections*, n° 3 col II, 28 Νέστ[ευς] (p. 16).

1. [] 1
2. وعن جرّه [] 2
3. ادى بداسد [] لد سا . عن نفس [] 3
4. ادى قلت [] 4
5. منه عن ن [] 5
6. ادى حر [] 6
7. ادى قلت [] 7
8. ادى [] 8
9. ادى [] 9

1. [] 1/2 []

2. and for

3. 1/8 has paid ... for [him]self [.....]

4. 1/8 Qolt[e] has paid for [him]self

5. thereof being for himself.... and for Ibrahîm Iştāfa[n] 1/2 [] 2 1/2 []

6. 1/8 Hr(?) has paid [] for himself ... [] 73 []

7. 1/8 Qolt[e] has paid for [him]self 2 1/2 1 []

8. 1/8 [has paid for himself] [...]

9. 1/8 [.....] has paid

2. If the reading جرّه is possible, a form like κερε or κερα (both short for κερρος) could be suggested (see vol. I, p. 242), κ being represented by ج (cf. the feminine form κηρα in vol. I, p. 261 instead of κερρα).

3. The mutilated name at the beginning of the line I cannot guess.

6. The name of the tributary cannot be read and supplemented with certainty.

2. The upper portion of the word following جرّه is completely destroyed and the extant remains are not sufficient to suggest any feasible reading. — 3. عن seems faintly visible; the preceding letter is illegible. — 4. η is mutilated. — 5. Only vestiges of two numerals have survived after قسه . — 7. The left half of α is destroyed. — 8. With the exception of two up-strokes and scanty remains of a few letters, the whole line is destroyed. — 9. Nothing but the numeral survives of this line.

211

(Pl. XV)

Fragment of a poll-tax register.

Inv. n° 246. IIIrd Century of the Hīra (IXth Century A.D.).

Light-brown, strong papyrus. 5.2×9.8 cm. On recto 4 lines are written parallel to the horizontal fibres, on verso 4 lines at right-angles to the vertical fibres, all in black ink in the same regular, clear hand, with the exception of the figures (l. 2) and three words (l. 3), which were added by another hand in a lighter tint of black ink on the right hand margin on verso. Only one word is dotted (verso l. 2).

Place of discovery unknown.

The extant portion, forming the left upper corner of the register, has been cut from it by scissors, and is in a good state of preservation.

On recto :

		[بسم الله الرحمن الرحيم الجالية]	١
$\alpha' \alpha'$	دينر دينر	[]	٢
• α	$\alpha \delta$	اده []	٣
• α	$\beta \delta'$	من []	٤
• ..	.	[]	٥

On verso :

	دينر		١
$\alpha \delta$	ابشاده بهيوه		٢
$\alpha \delta$	ابرهيم ابدر		٣
$\alpha \delta'$	بلوته مونه		٤
β	ورد كتاب ببسطلس التبان		٥
	١ .. ١١		٦

Recto : 5. Only the tops of the figures are preserved ; no completion can be given.

Verso : 3. ابدر is dotted in the Ms.

On recto:

1. [In the name of God, the Compassionate,] the Merciful. Poll-tax	1		
2. [	]	Dînâr	Dînâr
3. [	]âde	1½	1
4. [	]mn	2¼	1
5. [	]	...	...

On verso:

1.	Dînâr
2. Ibšâda Piheu	1½
3. ½ + ⅙ Ibrahîm Apater (Abadir)	1½
4. Pilote Mône	1¼
5. There has come in a letter. Papostolos, the straw-seller	2
6.	

On recto:

3. The mutilated name is perhaps to be supplemented ابشاده, cf. verso l.2.

On verso:

2. The patronymic ابشاده is the transcription of the Coptic πϵϣατε, πϣατε (W. E. CRUM, *CMBM*, n° 378, 1033, [pp. 177, 430]), Greek Ἐψάτης, Ψάτε, Ψάτη (F. PREISIGKE, *Namenbuch*, col. 116, 482). The name is also to be found in n° 212, (p. 223), *P. Ryl. Arab.* VIII n° 9, PERF n° 672^r, 725^r, 846^r, 886^r, 4, 6f., 10, 12, PER Inv. Ar. Pap. 8328 (cf. *MPER* II/III [1887], pp. 166f.).

Possibly Ibšâda Piheu may be the same person as the ابشاده بهيوه, residing in the district of Ehnâsiya, for whom the tax-receipt PERF n° 724 has been drafted (dated 223 A.H.). If so, an approximate date would be given for the present document, which might also be found in Ehnâs.

For بهيوه cf. n° 176, (p. 128).

3. ابدر is the transcription of ἀπατήρ in W. E. CRUM, *CMBM*, n° 1079 (p. 454), *CMRL*, n° 253 [p. 122], 358 [p. 169], *CPR* II, n° 128, 210^r (pp. 112, 166), Greek Ἀπάτης (F. PREISIGKE, *Namenbuch*, col. 38) and Απα Της in *P. Lond.* IV, pp. 541f. Cf. ABŪ ṢĀLIḤ, *The Churches and Monasteries of Egypt*, p. 213, note 5. A variant form ابدير occurs in PERF n° 672.

4. As to بلوته cf. above n° 188₆ (p. 155); for مونه see the remarks on n° 168₂ (p. 94).

5. On the name بسطاس see above n° 175₄ (p. 122).

It is noticeable that the scribe in his marginal note has referred to a letter, presumably addressed to the tax-office, concerning the tributary. The text is unfortunately too mutilated to let us know more than this fact.

212

List of Copts paying poll- or pasture-tax.

Inv. n° 351.

IIIrd Century of the Hiġra (IXth Century A.D.).

Yellowish-white, polished paper. 10·8×8·5 cm. On recto there are eight lines containing the witnesses' signatures to a legal document; ll. 1-3 and 6-8 are in black ink, ll. 4-5 in brown ink. On the back 10 lines of a list are written in black ink, being the names of those who are to pay the poll-tax (ll. 1-4) or the pasture-tax (ll. 5-10). The paper was folded parallel to the lines from bottom to top, the widths of the successive folds being: 1 + 2·3 + 2 + 2·1 + 2·9 cm.

Place of discovery unknown.

In good condition as far as it is preserved. The top is missing and the left side torn off.

On verso:

.....

] جالية . . .	٢
] بلتوس بن برمودة } γ'ι'β' / دويد بن ابلوه } γ'ι'β' . . .	٣
] جالية γ' جالية	٤
] بمون بن بطرس } γ'η' / نست بن العلى } η'	٥
] مراعى γ' مراعى	٦

1. Only vestiges of about 5 letters are visible. — 2. With the exception of the bottoms of the letters, the first half of this line is destroyed; traces of two characters are recognizable after جالية.

		اصطفن الراعى $\wedge \beta \gamma$ فيلد بن لسه]	٧
		وايوب مراعى]	٨
		موى الراعى $\epsilon \sigma \eta$ ابشاده بن بقطر]	٩
		مراعى]	١٠
1.	.....	
2.	.....	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$ poll-tax ... [
3.	Pilatus b. Barmûde	$\frac{1}{2} + \frac{1}{3} + \frac{1}{12}$ Dawîd b. Apa Lau . [
4.	poll-tax	$\frac{1}{3}$ carat (?) poll-tax [
5.	Pamûn b. Buṭrus	$\frac{1}{2} + \frac{1}{3} + \frac{1}{8}$ Nest(os) b $6 \frac{1}{8}$ [
6.	pasture-tax	$\frac{1}{3}$ carat pasture-tax [
7.	Stephen (Iṣṭafan), the shepherd	$2\frac{1}{2} + \frac{1}{3}$ Filad b. Lassa [
8.	and Job	pasture-tax [
9.	Mûi, the shepherd	$\frac{1}{6} + \frac{1}{8}$ carat Ibsâda b. Boqṭor [
10.	pasture-tax	pasture-tax.	

3. As to the names concerned here cf. vol. I, p. 167, II, p. 106. $\alpha\beta\lambda\omega\epsilon$ is probably $\alpha\pi\alpha \Lambda\alpha\tilde{\upsilon}$ in F. PREISIGKE, *Namenbuch*, col. 193 (but cf. also n° 202₆, p. 200) or $\alpha\pi\alpha \lambda\sigma\tau\alpha$ in W. E. CRUM, *CMRL*, n° 348₄ (p. 164). For the signification of the hook \wedge cf. n° 207₁ (p. 215) and P. Cair. B. É. Inv. n° 354.

5. As to $\beta\mu\omicron\eta$ cf. n° 201₂₄ (p. 195). For the two possibilities of reading the name $\beta\mu\omicron\eta$ cf. above n° 209₆ (p. 218). The patronymic $\beta\mu\omicron\eta$ is obscure; perhaps a variant form of $\Lambda\omicron\upsilon\kappa\iota\lambda\lambda\tilde{\alpha}\varsigma$ (F. PREISIGKE, *Namenbuch*, col. 198) might be considered.

6. For the symbol for carat (ϵ) cf. K. W. HOFMEIER, *op. cit.*, *Islam* iv (1913), pp. 97ff.

7. $\phi\iota\lambda\delta$ is probably short for $\Phi\iota\lambda\acute{\alpha}\delta\epsilon\lambda\phi\omicron\varsigma$ (F. PREISIGKE, *op. cit.*, col. 461); the patronymic $\lambda\sigma\epsilon$ is certainly the Coptic name $\lambda\alpha\kappa\kappa\alpha$ (= $\Lambda\alpha\tilde{\alpha}\sigma\sigma\omicron\varsigma$) in G. HEUSER, *op. cit.*, I, p. 90.

9. $\mu\omicron\eta$ corresponds to $\mu\omicron\eta\iota$, $\mu\omicron\eta\epsilon\iota$ (W. E. CRUM, *CMRL*, n° 122₁, [p. 66]; G. HEUSER, *op. cit.*, I, p. 73, *MPER* II/III [1887], pp. 63, 174 note 2, *CPR* II, n° 8₁, p. 26), $\mu\omicron\tilde{\upsilon}\tilde{\iota}$ (F. PREISIGKE, *op. cit.*, col. 220). For $\alpha\beta\sigma\alpha\delta\epsilon$ cf. n° 211₂ (p. 221).

213

List of Christian Tributaries.

Inv. n° 361.

IIIrd Century of the Hġra (IXth Century A.D.).

Light-brown, fine papyrus. 21×6.8 cm. On the recto five lines of a Coptic tax-register are written at right-angles to the horizontal fibres (hand A); above this text run six Arabic lines in the same direction comprising a list of tributaries, which may be in connection with the list on verso (hand B). The back bears a list of Coptic tributaries, in 18 lines at right-angles to the vertical fibres, written by the same hand (B). All texts are in black ink.

Place of discovery unknown. The papyrus was probably found in the district of Ehnâs or Bahnasâ.

Fairly well preserved.

The arrangement of the list is topographical.

On verso :

	...	١
فشن	[ب]سم الله الرحمن الرحيم	٢
	يوسف واخوه /	٣
	جرجه وانه /	٤
	بقام بن سور /	٥
	بسطس [٠]	٦
	بهيوه بن جوش /	٧
	جرجه /	٨
	سروبو	٩
	قلته /	١٠

Verso : 1. Only vestiges of 3 letters are recognizable. — 6. A letter has been blurred out after the name. — 7. There are two figures between α and η' which I cannot decipher. The entry has been cancelled by the scribe.

قلته وقزمان	[[..... ϣκ'δ']]	١١
اسحق	ϣκ'δ' سهـ ϣκ'δ'	١٢
بجلبس واصحابه	αη γι'β'	١٣
بمون	ι'β'	١٤
قزمان البنا	ϣκ'δ'	١٥
يخنس وبهيوه	— ϣ	١٦
بن فيلامو	γγ'	١٧
فذلك		١٨

On recto :

.....	١
سور > قزمان < ا > لبنا ϣ هميسه ϣκ'δ' اتناس وقلته μ'η'η	٢
سورس ϣ	٣

اسحق ϣ	٤
هميسه μ'η'η قله μ'η'η بمين بن κε	٥
قلته وانتناس κβη'	٦

On verso :

1.
2. [In] the name of God, the Compassionate, the Merciful. Fašn.
3. Joseph and his brother $3\frac{1}{12}$
4. Ğirġe and Ana $3\frac{1}{12}$
5. Pqâm b. Sôr $6\frac{1}{24}$
6. Piṣtos [.] $6\frac{1}{24}$
7. Piheu b. Ğôš $6\frac{1}{24}$ [1 [.] $\frac{1}{8}$]
8. Ğirġe $\frac{1}{12}$ $1\frac{1}{2} + \frac{1}{24}$
9. Sarwabû (?)

Verso : 11. The figures are cancelled and only partially recognizable. — 13. جلبس .

Recto : 12. لسا is probably miswritten for البنا (cf. verso l. 15).

10. Qolte $\frac{1}{24}$, $6\frac{1}{24}$ Atanâs $\frac{2}{3} + \frac{1}{12}$
11. Qolte and Quzmân $[[6\frac{1}{24} (?) \dots\dots\dots]]$
12. Isaac $6\frac{1}{24}$, Sahma (?) $6\frac{1}{24}$
13. Pa-Halbas (?) and his mates $3\frac{1}{12}$ $1\frac{2}{3}$
14. Pamûn $\frac{1}{12}$
15. Quzmân, the builder $6\frac{1}{24}$
16. Yohannes and Piheu 6
17. b. Philamon (Fîlâmû) $3\frac{1}{3}$
18. This makes :

On recto :

1.
2. Sôr $\frac{1}{2}$, Quzmân, the builder, 6, Homîse $6\frac{1}{24}$, Atanâs and Qolte $\frac{2}{3}$, $\frac{1}{48}$
3. Syros (Sûros) 6
4. Isaac 6
5. Homîse $\frac{1}{8}$, Qolte $\frac{1}{48}$ Pamîn, son of 25,
6. Qolte, and Antanâs $22\frac{1}{8}$

On verso :

2. The place-name is to be read فشن , corresponding to the modern الفشن in the Markaz of el-Fašn, Mudîriya el-Miniyâ (cf. *Ġadwâl*, p. 104). It may be striking that the article is not added⁽¹⁾ to the name here as also in PER Inv. Ar. Pap. 8096₉, where this toponym recurs; but perhaps we have to do with an older variant form of the name, which is derived from the Coptic فنشئ , as 'ALÎ PAŠA MUBÂRAK, *al-Hiṭaṭ al-Ġadîda at-Taufîqîya*, XIV (Cairo, 1305), p. 75, has pointed out. According to IBN AL-ĠÎ'ÂN, *Tuhfa*, p. 161_{22ff.}, S. DE SACY, *Relation de l'Égypte, par Abd-allatif*, p. 686 n° 35, and YÂQÛT, *Mu'ğam*, III, p. 902 el-Fašn formed part of the district of al-Bahnasâ.

3. The oblique stroke going upward from left to right obviously denotes that the amount of tax had been paid by the taxpayer. Cf. W. L. WESTERMANN and C. W. KEYES, *Tax-lists and transportation receipts from Theadelphia*, p. 39.

1. Cf. فیس (= ϣαιϥ) YÂQÛT, *Mu'ğam*, IV, p. 215, *Muštariḳ*, p. 365, AL-MUQADDASÎ, *BĠA* III, p. 195, الفيس the other authorities, J. MASPERO-G. WIET, *Matériaux pour servir à la géographie de l'Égypte*, I, pp. 160 f.

4. اڤه , probably to be read اڤه , renders the name "Ava in F. PREISIGKE, *Namenbuch*, col. 29; cf. אוו in *CPR* II, n° 149₄ (p. 129).

5. سور represents Coptic σωρ (G. HEUSER, *op. cit.*, I, p. 39) or σωρ in W. E. CRUM, *CMBM*, n° 621₃ (p. 291).

6. For this name cf. above n° 203₃ (p. 203).

7. جوش seems to be the Arabic transcription of σωϣ (= εσωϣ) in G. HEUSER, *op. cit.*, I, pp. 13, 66.

9. The locality سروو cannot be identified with certainty. One might — with all reservation — compare Sarabû (سروو) W. N. W. of el-Fašn (*Ġadwāl*, p. 94).

10. As to اتناس cf. above n° 203₅ (p. 204).

12. For the name سرحه as also for سرحس in the following line a Coptic equivalent has not yet been found.

14. On the name بمون cf. n° 201₂₄ (p. 195).

17. If فلامو is to be read فيلامو , the equation to a shortened form of Φιλάμμων (Φιλάμων in F. PREISIGKE, *Namenbuch*, col. 461) might be suggested, especially as G. HEUSER (*op. cit.*, I, p. 89) offers several instances of the abbreviation of ων into ω .

On recto :

2. For هميسه cf. vol. I, p. 261; for بمين cf. n° 206₁₀ (p. 213).

6. For انتناس cf. vol. II, p. 62 f.

214

(Pl. XXIV)

List of Tradesmen.

Inv. n° 235. Beginning of the IIIrd Century of the Hīgra (IXth Century A.D.).

Brown, fine papyrus. 29×23.2 cm. On recto a column in 13 lines, containing callings, written in black ink without diacritical points in a clear, neat hand, fills the right third of the leaf, the rest being left blank.

The back bears an account in 4 columns, the last of which is obliterated, written in black ink apparently by different hands parallel to the vertical fibres. Diacritical points are but sparingly added. The leaf was folded parallel to the lines from bottom to top, the widths of the successive folds being: $0.7+2.3+2.3+2+2.8+2.6+2.8+3+3.2+2.5+2.2+2.1$ cm.

Place of discovery unknown.

In some parts worm-eaten. The ink is partially faded on verso.

The text printed below represents a list of callings relating to particular professions, filling up only the right third of the leaf and drawn up for taxation purposes. No entries of names and payments were added. The list, offering a kind of blank, was apparently prepared beforehand by the clerk, who left space enough for at least two columns of the same extent as the one actually printed, for the insertion of the proper names of the tributaries and presumably the tax-payments, if the list was not been prepared for a mere conscription of tradesmen in connection with the census.

١	الـ [] ياسين
٢	القـ ا عين
٣	المقـ ر ين
٤	الرصاص الد [ب] باغ
٥	البـ ا لين
٦	الـ طـ راح
٧	النـ حـ اس
٨	المـ جـ ا ر ين
٩	الـ طـ باخ
١٠	غلـ ان الـ [م] د . .
١١	صاحب الدست
١٢	الدـ فـ ان
١٣	غلـ ان الـ المـ ح

10. The mutilated letter after the article may be either Fâ or Mîm. The end of the word is no longer legible.

1. the ... []
2. the stone-cutters
3. the peelers
4. the one who stacks stone, the tanner
5. the greengrocers
6. the draughtsman
7. the coppersmith
8. the stone-purveyor
9. the cook
10. the mates of the [...].....
11. the cauldron-vendor
12. the grave-digger
13. the mates of the (?)

4. Tanners are mentioned several times in Arabic papyri; cf. vol I, pp. 115 f., 161 f., vol. II, p. 84; PER Inv. Ar. Pap. 8458^r₁.

5. For this calling cf. PERF n° 678₃, P. Berol. 15022₂.

6. The same calling recurs in PSR n° 1253₁. Cf. also TH. W. ARNOLD and A. GROHMANN, *The Islamic Book* (Munich, 1929), p. 14.

7. Coppersmiths are mentioned several times in Arabic papyri: cf. PERF n° 772₃, PER Inv. Ar. Pap. 3177₉.

9. Cooks frequently occur in Arabic papyri; as instances I quote PERF n° 627₃, PER Inv. Ar. Pap. 1228^r (in margin), 11050₄, 11055, *MPER* II/III (1887), p. 164.

13. *الالاح* is apparently a mistake; perhaps *الأباج* "loaf-sugar" was intended. Cf. AS-SUYÛTÎ, *Husn al-Muhâḍara*, II, p. 230₈.

TABLE
of papyri in order of the numbers of this edition

Edition No.	Inv. No.	Plate	Edition No.	Inv. No.	Plate	Edition No.	Inv. No.	Plate
146	341	I	170	345	XII	193	181	XVIII
147	331+ ^{P. Lond. B. M. Or. 6231(3)}	II	171	100	VI	194	188 ^v	XX
148	338	I	172	Ta'rih n° 2807	XIII	195	Ta'rih n° 1741 h	—
149	342	—	173	Inv. n° 125 ^r	XIII	196	Inv. n° 219	XX
150	329	—	174	171	XIV	197	138	XVII
151	330	—	175	130	—	198	164	XX
152	340	III	176	311 ^v	XIV	199	176	XVII
153	328	—	177	82	XIII	200	30	—
154	337	IV	178	104	XV	201	70 ^v	XXI
155	339	V	179	131	—	202	293	—
156	332	VI	180	137	XV	203	292	XXII
157	289	VII	181	133	XVI	204	279	XX
158	288	VII	182	166	—	205	311 ^r	—
159	290	—	183	213	—	206	211 ^r	XXII
160	335	—	184	Ta'rih n° 1742 b	XVII	207	190 ^r	—
161	336	—	185	Inv. n° 205 ^v	XVIII	208	217	—
162	333	—	186	221 ^r	—	209	209	XXIII
163	334	—	187	Ta'rih n° 1735	—	210	253	—
164	61 ^r	—	188	Inv. n° 239 ^v	—	211	246	XV
165	5 ^v	—	189	Ta'rih n° 1742 a	XIX	212	351	—
166	3 ^v	—	190	Inv. n° 240	XIX	213	361	—
167	119	VIII-XI	191	248	—	214	235	XXIV
168	170	XI	192	163	XVII			
169	169	XIX						

TABLE
of papyri in order of inventory numbers as classified
in the Egyptian Library

Inv. No.	Edition No.	Inv. No.	Edition No.	Inv. No.	Edition No.
3 ^v	166	190	207	330	151
5 ^v	165	205 ^v	185	331 + P. Lond. B.M. Or. 6231(3)	147
30	200	209	209	332	156
61 ^r	164	211	206	333	162
70 ^v	201	213	183	334	163
82	177	217	208	335	160
100	171	219	196	336	161
104	178	221 ^r	186	337	154
119	167	235	214	338	148
125 ^r	173	239 ^v	183	339	155
130	175	240	190	340	152
131	179	246	211	341	146
133	181	248	191	342	149
137	180	253	210	345	170
138	197	279	204	351	212
163	192	288	158	361	213
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169	169	292	203	1742 a	189
170	168	293	202	1742 b	184
171	174	311 ^r	205	2807	172
176	199	311 ^v	176		
181	193	328	153		
188 ^v	194	329	150		

ADDITIONS AND CORRECTIONS

Page	Line	
63	1	: <i>read</i> λόγος
81	1	: <i>for</i> Esido(ros) <i>read</i> Pegô[š]
81	5	: <i>for</i> Tehkemou <i>read</i> Hêênou
81	9	: <i>read</i> Patelmoute
81	10	: <i>for</i> Papas <i>read</i> Ignatios
84	13	: <i>for</i> Names <i>read</i> Persons
84	14	: <i>for</i> Ouari() <i>read</i> Ouai[n](in)
84	18	: <i>for</i> Chek(em)ou <i>read</i> Chêênou
84	28	: <i>read</i> [Zach]ari(as)
84	30	: <i>for</i> Names <i>read</i> Persons
87	25	: <i>add</i> The place is certainly identical with Ἀββᾶ Οὐενειν in <i>P. Lond.</i> IV, n° 1461 ₃ (p. 410).
88	10	: <i>for</i> Tehkê mou <i>read</i> Hêênou (Χηηνου)
152	16	: <i>read</i> 138 ₅
198	17	: <i>read</i> —[—]—
199	23	: <i>delete</i> Sa(yy)id(?). The name is not clearly legible. Probably a Coptic name may come into consideration.
221		: <i>add</i> and <i>P. Cair.</i> B. É. Inv. n° 303 ₂ <i>after</i> PERF n° 672 ₈

LIST OF PLATES

Plate	I	No. 146,148			No. 211
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Plate	X	No. 167			No. 190
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		No. 180			

PLATES

افسطاس . فلي
 حتم محسبه فليبعو
 ط و يحل دلا
 حيد خلا الطام
 واذا داو صعد للبحار محسبه
 ا صا نو (دحا
 ا ما الحصاد بار سا الله
 ا د يعر الله ا و م
 دلا فعمل واحد
 حيد م دلا
 ا حيد فعمل
 زما بار صيد
 ا لابر سعو را الطام
 حل م راسع الهدى
 حردو سحر راسع الاوا
 و لسعر

[illegible]

الحمد لله الذي هدانا لهذا
 ما كنا لنهتدي لولا أن هدانا الله
 آمين

١٧١ ١٧١

الحمد لله الذي هدانا لهذا
 ما كنا لنهتدي لولا أن هدانا الله
 آمين

١٥٦ ١٥٦

فير هو
 ما
 و ان
 لا
 معصه
 لله لا
 ما و
 ما
 في
 بفعل
 انفس
 ما
 ما
 ما
 لا
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 د
 حل
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 ا

في
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 افا
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 لا
 لا
 لا

ملكه ما جعلها من
 لواء محمد بن
 انتظام وادع
 من اهل
 من اهل
 من اهل

سبحه والحمد لله
 الرحمن الرحيم
 الملك الوهاب
 ذو الجلال والإكرام

١٧٦ ١٧٦

سبحه والحمد لله
 الرحمن الرحيم
 الملك الوهاب
 ذو الجلال والإكرام
 سبحه والحمد لله
 الرحمن الرحيم
 الملك الوهاب
 ذو الجلال والإكرام
 سبحه والحمد لله
 الرحمن الرحيم
 الملك الوهاب
 ذو الجلال والإكرام

١٧٤ ١٧٤

[illegible]

180 1A.

استاذي
 ارسلني
 ملو
 مصطفى السباعي

211 411

Mez.

۱۲۲

الحمد لله

3171 245

و هو على يد ابي اسحق بن ابراهيم الكاغي
 سنة ١٠٩٠ بمصر
 واحد من اهل البيت
 محمد بن ابي اسحق بن ابراهيم الكاغي
 محمد بن ابي اسحق بن ابراهيم الكاغي

وذكر الله المصالح

هو محمد اكيلى

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181 181

بسم الله الرحمن الرحيم
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين

١٩٠ ١٩٠

الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين

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الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين
الحمد لله الذي هدانا لهذا
ما كنا لنهتدي لولا أن هدانا الله
والحمد لله رب العالمين

١٨٩ ١٨٩

[Faint Arabic script from a fragmentary manuscript]

196 197

دائرة السجل
لجنة السجل
السجل

198 19A

[illegible]

204 2. 2

انما هو الذي
 لا يملكه احد
 انما هو الذي
 لا يملكه احد
 انما هو الذي
 لا يملكه احد
 انما هو الذي
 لا يملكه احد
 انما هو الذي
 لا يملكه احد

194 192

[illegible]

